

the person herein liable for the tax to identify and establish the character of such excluded units.

SEC. 3. Severability.

The provisions of this Act are severable and if any provision, sentence, clause, section or part thereof is held illegal, invalid or unconstitutional or inapplicable to any person or circumstances, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of the Act or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this Act would have been adopted if such illegal, invalid or unconstitutional provision, sentence, clause, section or part had not been included therein, and if the person or circumstances to which the Act or any part thereof is inapplicable had been specifically exempted therefrom.

SEC. 4. Emergency Legislation.

The Council hereby declares that an emergency exists and that this legislation is necessary for the immediate protection of public health and safety. Therefore, this Act shall take effect on the date on which it becomes law.

Effective: June 29, 1971

CHAPTER 52

(BILL NO. 17-71)

AN ACT to add a new Section 84-33, title "Fuel-Energy Tax," to Chapter 84, title "Finance and Taxation," of the Montgomery County Code 1965, to follow immediately after Section 84-32 thereof to levy and impose a tax upon any person transmitting, distributing, manufacturing, producing or supplying electricity, gas, steam, coal, fuel oil, or liquefied petroleum gas in Montgomery County after July 1, 1971, at rates based on weight or unit of measure to provide for setting the rates from time to time by resolution, after public hearing, to provide generally for submission of reports, payment of tax, interest and penalties, and inspection and maintenance of records.

Be It Enacted by the County Council for Montgomery County, Maryland, that—

SEC. 1. Section 84-33, title "Fuel-Energy Tax," is hereby added to Chapter 84, title "Finance and Taxation," of the Montgomery County Code 1965, to follow immediately after Section 84-32, thereof, to read as follows: