

84-33. Fuel-Energy Tax.

a. There is hereby levied and imposed a tax upon every person transmitting, distributing, manufacturing, producing or supplying electricity, gas, steam, coal, fuel oil, or liquefied petroleum gas, in Montgomery County, Maryland after July 1, 1971, at the following rates in dollars:

electricity	\$0.000867	per kilowatt hour
gas	\$0.007822	per therm
steam	\$0.00978	per therm
coal	\$2.03	per ton
fuel oil No. 1	\$0.0107	per gallon
No. 2	\$0.0111	per gallon
No. 3	\$0.0111	per gallon
No. 4	\$0.01136	per gallon
No. 5	\$0.01158	per gallon
No. 6	\$0.01184	per gallon
liquefied petroleum gas	\$0.00169	per pound

The Council may by resolution adopted after advertisement and a public hearing made and held in accordance with the provisions of subsection (c) of Section 2-129 of this Code, from time to time, revise, amend, increase, or decrease the foregoing rates. The rates or any revisions, amendments, increases, or decreases are and shall be based on weight or unit of measure regularly used by such persons in the conduct of their business and are and shall be intended to be in such amounts as will impose an equal or substantially equal tax upon the units of energy transmitted, distributed, manufactured, produced or supplied by different persons or classes of persons. The tax shall not apply to the transmission or distribution of electricity, gas, steam, coal, fuel oil or liquefied petroleum gas in interstate commerce through Montgomery County, which are excluded from the taxing power of Montgomery County, Maryland, under the Constitution of the United States. The tax shall not be imposed when the fuels or energies are used to convert to another form of energy which will become subject to tax. The tax shall not be imposed at more than one point in the transmission, distribution, manufacture, production or supply system. The rates of tax shall be applied to the quantities measured at the point of delivery for final consumption within the County.

b. "Person" as used herein shall mean any individual, corporation, company, association, firm co-partnership, or any group of individuals acting as a unit, and includes any trustee, receiver, assignee or personal representative thereof.

c. Every person transmitting, distributing, manufacturing, producing or supplying fuel or energy listed herein within Montgomery County shall pay the tax and shall report, upon such forms