

NOT INCLUDE THE COST OF LAND OR BUILDINGS, AND HAS A MINIMUM SEATING CAPACITY OF 125 PERSONS. NOTHING CONTAINED HEREIN SHALL PERMIT THE ISSUANCE OF MORE THAN THREE (3) SUCH LICENSES TO ANY PERSON, OR FOR THE USE OF ANY PARTNERSHIP, CORPORATION OR UNINCORPORATED ASSOCIATION IN WORCESTER COUNTY. THE GRANTING OF ADDITIONAL LICENSES HEREUNDER SHALL BE LIMITED AND RESTRICTED TO THE PURPOSE OF PROVIDING ALCOHOLIC BEVERAGES FOR CONSUMPTION ON THE LICENSED PREMISES ONLY, WITH NO OFF-SALE PRIVILEGES TO BE EXERCISED THEREWITH.

[SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1973.]

Section 2. And be it further enacted, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and having been passed by a ye and nay vote supported by three-fifths of the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved May 24, 1973.

CHAPTER 853
(House Bill 1230)

AN ACT to repeal and re-enact, with amendments, Section 411C of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1972 Supplement), title "Revenue and Taxes," subtitle "Local Sales Tax," to provide taxing powers with certain limitations, to the County Council of Anne Arundel County relating to certain fuels, utilities, telephone service and space rental; to provide for the distribution of certain revenues to the City of Annapolis; to delete a prior provision providing for the expiration of this taxing authority; to provide for the continuation of certain exemptions granted by the County Council of Anne Arundel County; and to provide for the effect of other legislation on this Act.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 411C of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1972 Supplement), title "Revenue and Taxes," subtitle "Local Sales Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

411C.

(a) The County Council for Anne Arundel is hereby empowered and authorized, by ordinance, enacted from time to time pursuant to its legislative procedure, to levy, impose, and collect a sales or use tax upon fuels and utilities used by commercial and industrial businesses; residential, commercial and industrial telephone service; and space rentals. THE TAX RATE ON FUELS, UTILITIES AND TELEPHONE SERVICES SHALL NOT BE GREATER THAN 8%. THE TAX RATES ON, AND CLASSES OF SPACE RENTALS SHALL NOT BE GREATER THAN THOSE RATES AND CLASSES IN EFFECT JANUARY 1, 1973, AS SPECIFIED BY THE ORDINANCES OF ANNE ARUNDEL COUNTY. THE EXEMPTIONS FROM THE SALES OR USE TAX UPON FUELS AND UTILITIES USED BY COMMERCIAL AND INDUSTRIAL BUSINESSES IN EFFECT JANUARY 1, 1973 AS SPECIFIED BY THE ORDINANCES OF ANNE ARUNDEL COUNTY SHALL NOT THEREAFTER BE REVOKED OR REDUCED EXCEPT BY ACTION OF THE GENERAL ASSEMBLY.