

AN ACT concerning

Anne Arundel County - Curative Act

FOR the purpose of validating for sales during the period July 1, 1971 through June 30, 1973, the tax imposed, levied and/or collected on sales, for commercial and industrial consumption, of artificial or natural gas, electricity and steam delivered in Anne Arundel County, Maryland, through pipes, wires or conduits, and the tax on sales of local exchange service for the transmission of local messages by telephone originating within the limits of Anne Arundel County, Md.; to validate for sales during the period July 1, 1971 through June 30, 1973, the tax imposed, levied, and/or collected on the gross sales price on sales, use or consumption of liquefied petroleum gas, anthracite coal, bituminous coal and all other grades or classes of oils used as fuel, purchased, used or consumed by commercial or industrial businesses within Anne Arundel County, Md.; to provide that nothing herein shall affect or impair certain powers granted to Anne Arundel County by Chapter 853 of the Acts of 1973, concerning utilities and fuel taxes from July 1, 1973 through June 30, 1975; and to cure alleged technical or procedural defects in the imposition of said taxes.

WHEREAS, By Chapter 302 of the Acts of 1971 (codified as Section 411C of Article 81 of the Annotated Code of Maryland, 1971 Supplement), the General Assembly empowered and authorized the County Council of Anne Arundel County to levy, impose and collect a sales or use tax upon fuels and utilities used by commercial and industrial business, and upon residential, commercial and industrial telephone service, effective July 1, 1971 through June 30, 1973; and

WHEREAS, The County Council of Anne Arundel County, acting pursuant to said authority enacted Bill No. 25-71 (codified as Section 17-706 of the Anne Arundel County Code (1967 Edition and Supplement) which was approved by the County Executive June 4, 1971, imposing a tax of twelve per cent (12%) of the gross sales price on sales, use or consumption of liquified petroleum gas, anthracite coal, bituminous coal and all other grades or classes of oil used as fuel, purchased, used or consumed by commercial or industrial businesses within Anne Arundel County, subject to the exemptions, conditions, terms and limitations provided therein, to take effect on July 1, 1971 and to be applicable to sales of fuel through June 30, 1973; and the said County Council enacted Bill No. 31-71 (codified as Section 17-708 of the Anne Arundel