

County Code (1967 Edition and Supplement) approved by the County Executive June 4, 1971, imposing a tax upon all sales, for commercial and industrial consumption, of artificial or natural gas, electricity and steam delivered in Anne Arundel County, through pipes, wires or conduits, and on sales of local exchange service for the transmission of local messages by telephone originating within the limits of Anne Arundel County, all subject to the exemptions, conditions, terms and limitations provided therein, to take effect on July 1, 1971 and to be applicable to sales of said utilities services through June 30, 1973; and

WHEREAS, Virtually all the taxes imposed by said ordinances have been collected and relied upon by the said county in the county's budget and its provision of governmental services; but questions have arisen as to the validity of said ordinances in that certain amendments thereto were enacted without a separate hearing thereon as allegedly required by Section 307 (e) of the Anne Arundel County Charter, and also because of certain exemptions contained in said ordinances, which are claimed to be beyond the power of the County Council to enact in the absence of express grant of such exempting power by the General Assembly; and

WHEREAS, The authority given to the said County Council by Chapter 302 of the Acts of 1971 with respect to said taxes for the period July 1, 1971 through June 30, 1973, expired on July 1, 1973, and the General Assembly, by Chapter 853 of the Acts of 1973 granted similar authority from July 1, 1973 through June 30, 1975 and specifically provided that between July 1, 1973 and June 30, 1975 "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;" and

WHEREAS, Curative action by the General Assembly for the period July 1, 1971 through June 30, 1973 for the Anne Arundel County fuel tax and utilities tax is desirable and in the public interest, and will avoid serious dislocation of the financing and orderly functioning of the government of Anne Arundel County, which might occur in the absence of such curative action,

SECTION 1. Now therefore, Be it enacted by the General Assembly of Maryland, That Bills No. 25-71 and 31-71 of Anne Arundel County, as codified pursuant to said Bills in the Anne Arundel County Code (1967 Edition and Supplement) shall be fully effective in accordance with all their terms, provisions, exemptions, and