

ANNE ARUNDEL COUNTY

date it becomes law, only to the extent that the provisions thereof take effect in each tax assessment district or portion thereof, when the comprehensive zoning maps are adopted and become effective as to such tax assessment district or portion thereof.

READ AND PASSED April 16, 1973.

Bill No. 47-73

AN ORDINANCE to repeal and re-enact, with amendments, Section 17-708 of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to levy a utilities tax; to provide for the rate and collection thereof, to provide penalties for violation of this Section, and matters generally related thereto.

SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND, That Section 17-708 of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", be, and it is hereby repealed and re-enacted, with amendments, to read as follows:

Section 17-708

(a) There is hereby levied a tax on all 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. The rate of said tax shall be [twelve] EIGHT percent [(12%)] (8%) of the gross sales price thereof. Notwithstanding any provision to the contrary, such tax shall not be levied upon the sale of energy used in the processing operation of non-ferrous metal electrolytic refineries, nor upon sales of gas and electricity made under Residential Schedules applicable to Anne Arundel County, Maryland.

(b) There is hereby levied a tax on all sales of local exchange service for the transmission of local messages by telephone originating within the limits of Anne Arundel County, Maryland. The rate of said tax shall be [twelve] EIGHT percent [(12%)] (8%) of the gross sales price thereof. Notwithstanding any provision to the contrary, said tax shall not apply to QUALIFIED persons [[who have attained the age of sixty-five (65) years by the July 1 which is the first day of the taxable year for