rate and method of collection thereof; to provide penalties for failure to comply with the provisions of said section; and matters generally related thereto.

SECTION 1. BE IT ENACTED BY THE COUNTY CCUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND, That Section 17-710 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Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", be, and it is hereby REPEALED AND re-enacted, with[[out]] amendments, to read as follows:

Section 17-710

(a) (1) There is hereby levied and imposed a tax of ten percent (10%) of any charges or other consideration paid or received in exchange for the use of services or facilities (including, but not limited to, marina or boat slip facilities, space rentals, and docking and storage areas) for the purpose of docking or storing boats, If said services or facilities are offered in conjunction with other services or facilities, said tax shall apply only to the portion of consideration derived from space rental, docking or storage. [[Notwithstanding any provision to the contrary, said tax shall not be levied or imposed upon any non-profit, ccmmunity owned pier facility.]]

(2) NOTWITHSTANDING ANY PROVISION TO THE CONTRARY, SAID TAX SHALL NOT BE LEVIED OR IMPOSED UPON THE FOLLOWING:

(I) COMMUNITY-OWNED PIER FACILITIES.

(II) SALES TO THE UNITED STATES OF AMERICA; PROVIDED, HOWEVER, THAT NOTHING CONTAINED IN THIS SECTION SHALL BE CONSTRUED TO EXEMPT ANY INSTRUMENTALITY OR AGENCY OF THE UNITED STATES OF AMERICA WHICH IS SUBJECT TO THE TAXING POWER OF ANNE ARUNDEL COUNTY, MARYLAND, FROM TAXATION HEREUNDER.

(III) SALES TO EMBASSIES AND DIPLOMATIC SERVICES AS APPROVED BY THE STATE DEPARTMENT OF THE UNITED STATES OF AMERICA.

(b) For purposes of this section, the below listed terms shall be defined as hereinafter set forth:

(1) "NON-PROFIT, COMMUNITY-OWNED PIER" — PIERS ON RECREATIONAL LAND WHICH IS HELD IN COMMON BY EVERY LOT OWNER IN A SUBDIVISION OR COMMUNITY, EXCLUDING PIERS OWNED BY AN ORGANIZATION COMPRISED OF MEMBERS NOT NECESSARILY WITHIN A SUBDIVISION OR COMMUNITY WHO EACH OWN AN INTEREST IN THE PIER FACILITY AS A RESULT OF THEIR