Section 411C Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 411C of Article 81 — Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed.

SECTION 2. AND BE IT FURTHER ENACTED, That new Section 411C be and it is hereby added to Article 81 — Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) to read as follows:

Article 81 - Revenue and Taxes

411C.

- (A) THE COUNTY COUNCIL FOR ANNE ARUNDEL MAY BY ORDINANCE, ENACTED FROM TIME TO TIME PURSUANT TO ITS LEGISLATIVE PROCEDURE, 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.
- (B) ANY REVENUES COLLECTED UNDER THE AUTHORITY OF THIS SECTION WITHIN THE BOUNDARIES OF THE CITY OF ANNAPOLIS SHALL BE ALLOCATED AND DISTRIBUTED IN EQUAL AMOUNTS TO THE CITY OF ANNAPOLIS AND TO ANNE ARUNDEL COUNTY.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall be effective notwithstanding the passage of any other Act of the General Assembly which shall become effective July 1, 1977 and shall expire July 1, 1979 and be applicable within Anne Arundel County, and this Act shall prevail over any provisions of any other Act that is inconsistent with the provisions of this Act.

SECTION 3 $\underline{4}$. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.

Approved May 17, 1977.

CHAPTER 495

(House Bill 916)