

to direct taxes imposed in respect of real or personal property except all personal property owned by the taxpayer and located at his place of residence, other than personal property used in connection with any business, occupation, or profession.

(b) The County Council of Prince George's County shall not have the power to impose any tax upon any alcoholic beverages, the sale or use of fuel or energy in any form, levy differential property tax rates, intangible personal property or upon the following subject matter of the Annotated Code of Maryland: Sections 135 to 157 of Article 56 (Gasoline Tax); Sections 13-802 to 13-805, 13-808 to 13-814, 13-817, 13-901 to 13-950, 16-623, 24-112, and 24-113 of the Transportation Article (Motor Vehicle Registration); Sections 13-809 to 13-811 and 13-814 (Titling Tax); Sections 181 to 190 of Article 56 and Section 273 of Article 81 (Motor Vehicle Tax); Section 9A(g) of Article 81 (Class A and Class D Motor Vehicles); Sections 279 to 323 of Article 81 (Tax on Incomes); Article 78B (Horseracing and Pari-Mutuel Betting); Sections 194 to 196 of Article 81 (Bonus Tax); Section 1-203 Corporation and Associations Article (Recording Corporate Papers); Section 128 of Article 81 (Deposits of Savings Banks); Sections 135 to 143A of Article 81 (Insurance Premiums); Sections 149 to 193 of Article 81 (Inheritances); Article 62A (Estate Tax); Section 144 of Article 81 (Tax on Commissions of Executors and Administrators); or Sections 431 to 464 of Article 81 (State Tobacco Tax Act) or Sections 12A and 12B of Article 81 (Sales Tax and Gross Receipts on Advertising, etc.) to the extent applicable; or any other tax prohibited to a county of this State by any applicable public general laws.

(c) In taxing the receipts from motor vehicle operations, the county may only tax receipts from operations of motor vehicles having a permit from the Public Service Commission of Maryland authorizing both the taking on and discharging of passengers at more than one point within the county and/or the transportation of passengers between two or more points within the county. Otherwise, this section may not be construed to authorize the county to impose a tax upon the gross receipts of any person in the county.

(d) On or after June 1, 1977, a tax may not be levied or imposed by the county pursuant to subsection (a) of this section, unless the levy or imposition is adopted in accordance with the requirements for enactment of a bill as set forth in the charter for Prince George's County.

(e) The County Council of Prince George's County, may adopt such refund and/or appeal procedures from any tax levied and imposed pursuant to this section as is consistent with the applicable requirements of the Constitution of the State of Maryland and of the United States.

(f) The County Council of Prince George's County may allocate and distribute to each municipal corporation in the county a proportion of the revenues collected as a result of