

Retail Sales Tax - Utilities

FOR the purpose of exempting from the retail sales tax sales of natural or artificial gas, heating oil, electricity, coal, nuclear--fuel--assemblies, or steam used under certain conditions; eliminating the time limitation placed on the availability of the fuel rate adjustment as a retail sales tax exemption; requiring the Public Service Commission to require certain utility companies to notify their customers of the elimination of the sales tax on the sale of certain fuels and sources of energy used under certain conditions; and providing that part of this Act shall be automatically repealed as of a certain date.

~~BY repealing and reenacting, with amendments,~~

~~Article 81---Revenue and Taxes  
Section 324(f)(4)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1978 Supplement)~~

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 326(jj)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1978 Supplement)

~~BY adding to~~

~~Article 81---Revenue and Taxes  
Section 326(ii) (jj)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1978 Supplement)~~

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

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~~As used in this subtitle, the following terms shall mean or include:~~

~~(f) -- "Retail sale" and "sale at retail" means the sale in any quantity or quantities of any tangible personal property or service taxable under the terms of this subtitle. The term shall mean all sales of tangible personal property to any person for any purpose other than those in which the purpose of the purchaser is (i) to resell the property so transferred in the form in which the same~~