

~~(JJ) SALES OF ANY TYPE OF NATURAL OR ARTIFICIAL GAS, HEATING OIL, ELECTRICITY, COAL, OR NUCLEAR FUEL ASSEMBLIES, OR STEAM USED IN RESIDENTIAL PROPERTIES AND APARTMENT DWELLINGS WHEN THESE SALES ARE MADE DIRECTLY TO THE OCCUPANT OF THE PROPERTY OR DWELLING. THE EXEMPTION PROVIDED IN THIS SUBSECTION SHALL BE REPEALED AUTOMATICALLY AND SHALL BE OF NO EFFECT ON JULY 1, 1981, WITHOUT FURTHER ACTION BY THE GENERAL ASSEMBLY.~~

(2) SALES OF NATURAL OR ARTIFICIAL GAS, ELECTRICITY, AND STEAM MADE UNDER RESIDENTIAL OR DOMESTIC RATE SCHEDULES ON FILE WITH THE PUBLIC SERVICE COMMISSION OF MARYLAND AND SALES OF HEATING OIL AND COAL FOR USE IN RESIDENTIAL PROPERTIES WHICH CONTAIN NOT MORE THAN FOUR UNITS INCLUDING COOPERATIVE HOUSING, CONDOMINIUMS, AND OTHER SIMILAR RESIDENTIAL LIVING ARRANGEMENTS. THE EXEMPTION PROVIDED IN THIS SUBSECTION (2) SHALL AUTOMATICALLY TERMINATE ON JUNE 30, 1981, WITHOUT FURTHER ACTION BY THE GENERAL ASSEMBLY.

SECTION 2. AND BE IT FURTHER ENACTED, That it is the intent of the General Assembly that the exemption provided by this Act in the case of residential real property where the landlord pays the utility charges shall be provided to the tenant in the form of a reduction in rent equivalent to the exemption provided by this Act and may legally be recoverable by the tenant through appropriate legal action.

SECTION 3. AND BE IT FURTHER ENACTED, That the Public Service Commission shall require gas and electric utility companies to notify all customers that by Chapter of the Acts of 1979 the General Assembly has eliminated the sales tax on the sales of natural ~~or artificial gas, oil, electricity, coal, nuclear fuel assemblies, or steam when used in or around residential properties, including apartment dwellings.~~ and artificial gas, electricity, and steam for residential rate payers and sales of heating oil and coal for use in residential properties which contain no more than four units, including cooperative housing, condominiums, and other similar residential living arrangements.

SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 14, 1979.

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CHAPTER 354

(House Bill 772)