

CHAPTER 419

(Senate Bill 925)

AN ACT concerning

~~Retail-Sales-Tax---Residential-Fuel-Exemption~~

~~FOR the-purpose-of-providing-an-exemption--from--the--retail sales--tax--for--one-half--of-the-amount-of-charges, in addition-to-an-existing-exemption-for-certain-fuel-rate adjustment-charges-on-sales-of--natural--or--artificial gas,--electricity,--or--steam,--for-sales-of-natural-or artificial-gas,--heating--oil,--electricity,--coal,--or steam-used-under-certain-conditions.~~

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

~~Article-81---Revenue-and-Taxes~~

~~Section-326(jj)~~

~~Annotated-Code-of-Maryland~~

~~(1975-Replacement-Volume-and-1978-Supplement)~~

~~SECTION--1,---BE--IF-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MARYLAND, -That-section(s)-of-the-Annotated-Code-of-Maryland be-repealed, -amended, -or-enacted-to-read-as-follows:~~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~~

~~326.~~

~~The-tax-hereby-levied-does-not-apply-to--the--following sales:~~

~~(jj)-(1)--Until--June-30, 1980, the-amount-of-the fuel-rate-adjustment-included-in-the--sales--of--natural--or artificial--gas,--electricity,--or-steam-used-in-residential properties-including-apartment-dwellings,--The--fuel--rate adjustment--shall--be--that-amount-of-the-sale-above-the base rate-approved-by-the-Public--Service--Commission--for--these fuels.~~

~~(2)--ONE-HALF-OF-THE-AMOUNT-OF-CHARGES, EXCLUSIVE OF--ANY--FUEL--RATE--ADJUSTMENT-CHARGES-EXEMPTED-PURSUANT-TO SUBPARAGRAPH-(1)-OF-THIS-SUBSECTION, FOR-SALES-OF-NATURAL-OR ARTIFICIAL-GAS, HEATING-OIL, ELECTRICITY,--COAL,--OR--STEAM USED---IN---RESIDENTIAL---PROPERTIES,---INCLUDING--APARTMENT DWELLINGS.~~

~~SECTION-2,---AND-BE-IF-FURTHER-ENACTED, -That--this--Act shall-take-effect-July-1, 1979.~~

Retail Sales Tax - Utilities