

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; ~~and--providing--that certain-information-concerning-the-exemption--shall--be included--on--the--bill--in--a-certain-manner~~ 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and sources of energy used under certain circumstances; and providing that part of this Act shall be automatically repealed as of a certain date.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(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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 is,--or--is--to--be--received--by--him,--(ii)--to--destroy--the property--so--transferred--in--the--manufacturing,--assembling,