

(House Bill 491)

AN ACT concerning

Retail Sales Tax - Exemptions - Fuels

FOR the purpose of exempting from the retail sales tax sales of wood, wood residues, wood bark, ~~synthetically derived fuels,~~ or ~~refuse-derived~~ fuels when used for certain purposes, ~~and including these items in the definition of "sale at retail" for retail sales tax purposes when these items are used for certain purposes.~~

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

~~Article 81 - Revenue and Taxes
Section 324(f)(4)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 Supplement)~~

BY adding to

Article 81 - Revenue and Taxes
Section 326(o)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

324.

~~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 consume the property so transferred directly and predominantly in manufacturing, assembling, processing, or refining of tangible personal property for sale or in the generation of electricity, if the consumption occurs within 1 year after the tangible personal property first is used for or applied to any of these purposes, or (iii) to use or incorporate the property so transferred as a material or part of other tangible personal property to be produced for sale by~~