

STATE LAW, COUNTY CHARTER, COUNTY CODE, OR ANY OTHER PROVISION OF LAW.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1980.

Approved May 20, 1980.

CHAPTER 607

(House Bill 620)

AN ACT concerning

Retail Sales Tax - Residential ~~Utility~~ Fuel Sales

FOR the purpose of ~~clarifying-the creating an exemption from the Retail Sales Tax for propane gas and or any similar heating-fuels liquified petroleum gas, and firewood; and eliminating the automatic termination provision of the exemption for certain residential utility fuel sales.~~

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 326(jj)(2)
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

326.

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

(jj) (2) Sales of natural or artificial gas, ~~PROPANE GAS-OR-ANY-SIMILAR-HEATING-FUEL~~, electricity, and steam made under residential or domestic rate schedules on file with the Public Service Commission of Maryland and sales of heating oil, ~~PROPANE GAS OR ANY SIMILAR LIQUIFIED PETROLEUM GAS, FIREWOOD~~, and coal for use in residential properties which contain not more than four units, 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.]