

~~Article 81---Revenue and Taxes
Section 411C
Annotated Code of Maryland
{1980- Replacement Volume}~~

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

411C.

~~-(a) The County Council for Anne Arundel may by ordinance [] , enacted from time to time pursuant to its legislative procedure, [] levy, impose, and collect a sales or use tax upon THE GOODS AND SERVICES SPECIFIED IN THIS SECTION.~~

~~(B) (1) THE TAX MAY BE IMPOSED UPON fuels and utilities used by commercial and industrial businesses; residential, commercial and industrial telephone service; and space rentals.~~

~~[(b) Any] (2) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, ANY revenues collected under the authority of this section within the boundaries of the City of Annapolis shall be allocated and distributed in equal amounts to the City of Annapolis and to Anne Arundel County.~~

~~{B} (3) ANY REVENUE GENERATED WITHIN THE BOUNDARIES OF THE CITY OF ANNAPOLIS FROM THE TAX ON SPACE RENTALS, INCLUDING THE TAX ON THE DOCKING OR STORAGE OF BOATS AND THE ROOM OR BUILDING RENTAL TAX FOR TRANSIENTS, SHALL BE COLLECTED AND RETAINED BY THE CITY OF ANNAPOLIS.~~

~~(c) This grant of taxing power shall expire on July 1, 1981 1983. -}-~~

~~{A}--THE-COUNTY-COUNCIL-FOR--ANNE--ARUNDEL--COUNTY--MAY LEVY,-IMPOSE,-AND-COLLECT-A-SALES-OR-USE-TAX-UPON-~~

~~{1}--FUELS--AND--UTILITIES-USED-BY-COMMERCIAL-AND INDUSTRIAL-BUSINESSES-~~

~~{2}--RESIDENTIAL,-COMMERCIAL,-AND--INDUSTRIAL TELEPHONE-SERVICE,-AND-~~

~~{3}--SPACE-RENTALS-~~

~~{B}-{1}-FOR--THE--PURPOSE--OF--ENCOURAGEMENT--AND INDUCEMENT-OF-THE-LOCATION,-GROWTH,-AND-DEVELOPMENT--OF--NEW INDUSTRIAL--FACTORIES,-PLANTS,-WAREHOUSES,-BUILDINGS,-AND RELATED-FACILITIES,-OR-THE-REUSE,-OR-EXPANSION--AND--GROWTH, OF--EXISTING--INDUSTRIAL--FACTORIES,-PLANTS,-WAREHOUSES, BUILDINGS,-AND-RELATED-FACILITIES,-THE--COUNTY--COUNCIL--FOR~~