

## CHAPTER 538

(Senate Bill 617)

AN ACT concerning

## Anne Arundel County - Taxing Powers

~~FOR the purpose of extending the grant of authority to Anne Arundel County to levy a sales or use tax on certain goods and services.~~

FOR the purpose of repealing the provision that will terminate, after a certain date, the authority granted to Anne Arundel County to levy a sales or use tax on certain goods and services.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 411C  
Annotated Code of Maryland  
(1980 Replacement Volume and 1982 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

## Article 81 - Revenue and Taxes

411C.

(a) The County Council for Anne Arundel may by ordinance 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.

(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.

(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.

~~(e) This grant of taxing power shall expire on July 1, 1983. JULY 1, 1985.~~