Article - Tax - General

10 - 720.

- (a) (1) In this section the following words have the meanings indicated.
- (2) "ADMINISTRATION" MEANS THE MARYLAND ENERGY ADMINISTRATION.
- (3) "QUALIFIED ENERGY ACCREGATOR OR BROKER" MEANS A PRIVATE ENERGY ACCREGATOR OR BROKER LICENSED BY THE PUBLIC SERVICE COMMISSION THAT:
- (I) PURCHASES ELECTRICITY PRODUCED FROM QUALIFIED ENERGY RESOURCES AT A QUALIFIED MARYLAND FACILITY; AND
- (II) SELLS THE ELECTRICITY TO AN ENERGY CONSUMER LOCATED IN MARYLAND:
- [(2)] (4) (3) (i) Except as provided in subparagraphs (ii) and (iii) of this paragraph, "qualified energy resources" has the meaning stated in [§ 45] § 45(C)(1) of the Internal Revenue Code.
- (ii) "Qualified energy resources" includes any solid, nonhazardous, cellulosic waste material that is segregated from other waste materials and is derived from:
- 1. any of the following forest-related resources, not including old-growth timber:
 - A. mill residues, EXCEPT SAWDUST AND WOOD SHAVINGS;
 - B. [pre-commercial] FOREST thinnings;
 - C. slash; or
 - D. brush;
- 2. waste pallets, crates, and dunnage and landscape or right-of-way trimmings[, not including unsegregated municipal solid waste and post-consumer waste paper]; or
- 3. agricultural sources, including orchard tree crops, vineyard, grain, legumes, sugar, and other crop by-products or residues.
- (iii) "Qualified energy resources" includes methane gas OR OTHER COMBUSTIBLE GASES resulting from the [anaerobic] decomposition of organic materials [in] FROM AN AGRICULTURAL OPERATION, OR FROM a landfill or wastewater treatment plant USING ONE OR A COMBINATION OF THE FOLLOWING PROCESSES:
 - ANAEROBIC DECOMPOSITION; OR
 - 2. THERMAL DECOMPOSITION.