

CHAPTER 700

(House Bill 1146)

AN ACT concerning

Prince George's County - Taxing Powers
PG 416-87

FOR the purpose of empowering Prince George's County to impose, levy, and collect certain taxes on certain forms of energy or fuel; providing that the revenues from these taxes shall be used only for certain education-related purposes; providing for the termination of the Act; and generally relating to the taxing power of Prince George's County.

BY adding to

Article 81 - Revenue and Taxes
Section 411-I
Annotated Code of Maryland
(1980 Replacement Volume and 1986 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

411-I.

(A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, THE COUNTY COUNCIL FOR PRINCE GEORGE'S COUNTY BY ORDINANCE MAY IMPOSE, LEVY, AND COLLECT A SALES OR USE TAX ON ANY FORM OF ENERGY OR FUEL USED OR CONSUMED IN PRINCE GEORGE'S COUNTY.

(B) THIS SECTION DOES NOT APPLY TO:

(1) MOTOR VEHICLE FUELS; OR

(2) FUELS USED IN THE PRODUCTION OF OTHER FORMS OF ENERGY THAT ARE SUBJECT TO THIS TAX.

(C) THE COUNTY COUNCIL ~~MAY~~ SHALL PROVIDE FOR THE REFUND OF THE TAX IMPOSED UNDER THIS SECTION TO PERSONS WHO ARE ELIGIBLE FOR A TAX CREDIT UNDER § 9-102 OR § 9-104 OF THE TAX - PROPERTY ARTICLE OR FOR WEATHERIZATION. OR ENERGY ASSISTANCE FROM THE STATE.

(D) (1) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, THE TAX IMPOSED UNDER THIS SECTION SHALL BE EITHER A PERCENTAGE OF THE NET ENERGY OR FUEL BILL OR AN AMOUNT PER UNIT OF FUEL OR ENERGY, AND SHALL BE: