

~~electrolytic---pots,---and---cathodes,---refractories,---and---other materials incorporated in the---relining---and---rebuilding---thereof when used in production activities.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be applied retroactively to any sale of bituminous concrete plants in the State.~~

326.

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

(EEE) SALES OF MACHINERY AND EQUIPMENT USED TO PRODUCE BITUMINOUS CONCRETE AND THE FUEL, ELECTRICITY, AND OTHER UTILITIES USED TO OPERATE THE MACHINERY AND EQUIPMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall apply to: (1) any application pending on July 1, 1987 under Article 81, § 351 of the Code for revision or refund of an assessment, or a case pending on July 1, 1987 or which is filed after July 1, 1987, under Article 81, § 352 of the Code involving an assessment; (2) any period for which an audit is pending on or commenced after July 1, 1987; and (3) any sales made on or after July 1, 1987.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved June 2, 1987.

CHAPTER 771

(House Bill 1270)

AN ACT concerning

Income Tax -
County Income Tax Revenue Accounting and Distribution

FOR the purpose of requiring the Comptroller to account for certain local income tax revenue in a certain manner; specifying a certain time for certain distributions of certain local income tax revenue to certain additional political subdivisions; and clarifying language.

BY repealing and reenacting, with amendments,