

AN ACT concerning

St. Mary's County - Energy Tax

FOR the purpose of authorizing the Board of Commissioners of St. Mary's County to impose and collect certain taxes on certain forms of energy or fuel; requiring the Board to hold a public hearing before imposing the tax; exempting from the tax energy or fuel used by a municipal corporation in the county; limiting the rate of tax that may be imposed; requiring vendors of energy or fuel in St. Mary's County to certify certain information to the Board annually; permitting the Board to provide for refunds of the tax to certain persons; authorizing the Board to provide for refunds of the tax to certain other classes of persons; authorizing the Board to establish different rates of tax for certain different uses of energy; providing that landlords may increase the amount of the lease contract a certain amount commensurate with this tax; providing for a delayed the effective date of this Act; and generally relating to an energy tax in St. Mary's County.

BY adding to

Article 81 - Revenue and Taxes
Section 411J
Annotated Code of Maryland
(1980 Replacement Volume and 1987 Supplement)

BY adding to

Article 24 - Political Subdivisions - Miscellaneous Provisions
Section 9-604
Annotated Code of Maryland
(1987 Replacement Volume and 1987 Supplement)
(As enacted by Chapter _____ (S.B. 1) of the Acts of the General Assembly of 1988)

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

Article 81 - Revenue and Taxes

411J.