

(A) IN THIS SECTION, "BOARD" MEANS THE BOARD OF COUNTY COMMISSIONERS OF ST. MARY'S COUNTY.

(B) EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, THE BOARD MAY IMPOSE, BY ORDINANCE, AND COLLECT A SALES OR USE TAX ON ANY FORM OF ENERGY OR FUEL USED OR CONSUMED IN ST. MARY'S COUNTY.

(C) (1) THIS SECTION DOES NOT APPLY TO:

(I) MOTOR VEHICLE FUELS;

(II) FUELS USED IN THE PRODUCTION OF OTHER FORMS OF ENERGY THAT ARE SUBJECT TO THIS TAX; OR

(III) ENERGY OR FUEL USED BY A MUNICIPAL CORPORATION IN THE COUNTY.

(2) BEFORE THE BOARD IMPOSES THE TAX UNDER THIS SECTION, THE BOARD SHALL HOLD A PUBLIC HEARING WHICH:

(I) SHALL BE ADVERTISED TWICE BY PUBLICATION IN A NEWSPAPER OF GENERAL CIRCULATION IN THE COUNTY AT LEAST 10 DAYS BEFORE THE HEARING; AND

(II) MAY NOT BE PART OF THE ANNUAL BUDGET HEARING.

(3) (I) IF THE TAX IMPOSED UNDER THIS SECTION IS IMPOSED AS A PERCENTAGE OF THE NET ENERGY OR FUEL BILL, THE RATE OF THE TAX MAY NOT EXCEED 5 PERCENT.

(II) IF THE TAX IMPOSED UNDER THIS SECTION IS IMPOSED AS AN AMOUNT PER UNIT OF FUEL OR ENERGY, THE AMOUNT PER UNIT FOR EACH SEPARATE CLASSIFICATION OF ENERGY OR FUEL, FOR ANY FISCAL YEAR, MAY NOT EXCEED 5 PERCENT OF THE SUM OF THE TOTAL AMOUNTS BILLED IN THE COUNTY BY ALL VENDORS FOR ENERGY OR FUEL SUBJECT TO THE TAX WITHIN THAT CLASSIFICATION DURING THE CALENDAR YEAR THAT ENDS BEFORE THE BEGINNING OF THE FISCAL YEAR DIVIDED BY THE TOTAL NUMBER OF UNITS OF ENERGY OR FUEL SUBJECT TO THE TAX WITHIN THAT CLASSIFICATION USED OR CONSUMED IN THE COUNTY DURING THE CALENDAR YEAR THAT ENDS BEFORE THE BEGINNING OF THE FISCAL YEAR.

(D) (1) THE BOARD MAY 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.

(2) THE BOARD MAY PROVIDE FOR THE REFUND OF THE TAX IMPOSED UNDER THIS SECTION TO ADDITIONAL CLASSES OF PERSONS BASED ON AGE, INCOME, OR CHARITABLE ENDEAVORS.