

(3) THE BOARD MAY ESTABLISH DIFFERENT RATES OF TAX ON ENERGY OR FUEL USED FOR RESIDENTIAL, COMMERCIAL, AND INDUSTRIAL PURPOSES.

(E) (1) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, THE TAX IMPOSED UNDER THIS SECTION SHALL BE:

(I) EITHER A PERCENTAGE OF THE NET ENERGY OR FUEL BILL OR AN AMOUNT PER UNIT OF FUEL OR ENERGY;

(II) ITEMIZED ON THE BILL; AND

(III) COLLECTED BY THE VENDOR ON BEHALF OF THE COUNTY.

(2) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, THE TAX IMPOSED UNDER THIS SECTION:

(I) MAY NOT BE CONSIDERED PART OF THE PRICE CHARGED FOR THE ENERGY OR FUEL; AND

(II) IS NOT SUBJECT TO THE APPROVAL OF THE PUBLIC SERVICE COMMISSION.

(3) HEATING FUEL VENDORS MAY INCLUDE THE TAX IMPOSED UNDER THIS SECTION AS PART OF THE PRICE CHARGED FOR FUEL OIL. THE FUEL OIL BILL SHALL STATE CLEARLY THAT THE LOCAL TAX IS INCLUDED IN THE PRICE. THE TAX SHALL BE COLLECTED BY THE VENDOR ON BEHALF OF THE COUNTY.

(F) (1) ON OR BEFORE FEBRUARY 1 OF EACH YEAR, A VENDOR OF ENERGY OR FUEL SUBJECT TO THE TAX SHALL CERTIFY TO THE BOARD, FOR EACH SEPARATE CLASSIFICATION OF ENERGY OR FUEL, THE TOTAL AMOUNT BILLED AND THE TOTAL NUMBER OF UNITS SOLD BY THE VENDOR IN THE COUNTY IN THE PRECEDING CALENDAR YEAR.

(2) IF THE TAX IMPOSED UNDER THIS SECTION IS IMPOSED AS AN AMOUNT PER UNIT OF FUEL OR ENERGY, THE BOARD SHALL DETERMINE THE MAXIMUM AMOUNT PER UNIT ALLOWED UNDER SUBSECTION (C)(3)(II) OF THIS SECTION BASED ON THE TOTALS CERTIFIED BY VENDORS UNDER PARAGRAPH (1) OF THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article 24 - Political Subdivisions - Miscellaneous Provisions

9-604.

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