

Also in subsection (e)(2) and (3) of this section, the words "to support" are substituted for the former phrases "for the immediate purposes of", for clarity.

In subsection (e)(2) of this section, the reference to an auxiliary of an "organization or 1 of its units" is substituted for the former reference to an auxiliary "of a unit or ... organization", to clarify that the reference to a "unit" means a unit of the national organization.

In subsection (e)(3) of this section, the former phrase "for ... consumption on or off premises" is deleted as surplusage.

Defined terms: "Buyer" § 11-101  
"Person" §§ 1-101 and 11-101  
"Sale" § 11-101 "Sales and use tax" § 1-101  
"Use" § 11-101 "Vendor" § 11-101

11-207. FUEL.

(A) RESIDENTIAL USE AND RESIDENTIAL AND DOMESTIC RATE.

THE SALES AND USE TAX DOES NOT APPLY TO:

(1) A FUEL RATE ADJUSTMENT CHARGE EQUAL TO THE AMOUNT OF THE SALE ABOVE THE BASE RATE THAT THE PUBLIC SERVICE COMMISSION APPROVES FOR ELECTRICITY, STEAM, AND ARTIFICIAL OR NATURAL GAS USED IN RESIDENTIAL PROPERTY, INCLUDING APARTMENTS;

(2) A SALE OF ELECTRICITY, STEAM, OR ARTIFICIAL OR NATURAL GAS MADE UNDER A RESIDENTIAL OR DOMESTIC RATE SCHEDULE ON FILE WITH THE PUBLIC SERVICE COMMISSION;

(3) A SALE OF COAL, FIREWOOD, HEATING OIL, OR PROPANE GAS OR SIMILAR LIQUEFIED GAS FOR USE IN RESIDENTIAL PROPERTY THAT CONTAINS NOT MORE THAN 4 UNITS, COOPERATIVE HOUSING, CONDOMINIUMS, OR OTHER SIMILAR RESIDENTIAL LIVING ARRANGEMENTS; AND

(4) A SALE OF ELECTRICITY THROUGH 3 OR MORE BULK METERS FOR USE IN A NONPROFIT PLANNED RETIREMENT COMMUNITY OF MORE THAN 2,000 HOUSING COOPERATIVE OR CONDOMINIUM UNITS IF:

(I) OWNERSHIP OF UNITS IS RESTRICTED BY AGE;

(II) ANY UNIT IS SERVED BY AN INDIVIDUAL METER;

AND

(III) ON OR BEFORE JULY 1, 1979, AT LEAST 3 BULK METERS SERVED THE COMMUNITY.

(B) HEATING PURPOSES.