

## 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

411-I.

(a) Except as provided in subsection (b) of this section, the County Council for Prince George's County by ordinance may impose, levy, and collect a sales or use tax on any form of energy or fuel used or consumed in Prince George's County.

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(b) This section does not apply to:

(1) Motor vehicle fuels; [or]

(2) Fuels used in the production of other forms of energy that are subject to this tax; OR

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

(c) The County Council shall 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.

(D) THE COUNTY COUNCIL MAY:

(1) PROVIDE EXEMPTIONS FROM THE TAX IMPOSED UNDER THIS SECTION IN ADDITION TO THE EXEMPTIONS PROVIDED UNDER SUBSECTION (B) OF THIS SECTION; AND

(2) PROVIDE FOR THE REFUND OF THE TAX IMPOSED UNDER THIS SECTION TO PERSONS WHO ARE NOT ELIGIBLE FOR A REFUND UNDER SUBSECTION (C) OF THIS SECTION.

[(d)] (E) (1) Except as provided in paragraph (3) of this subsection, the tax imposed under this section shall be either a percentage of the net energy or fuel bill or an amount per unit of fuel or energy, and shall be:

(i) Itemized on the bill; and