

(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:

(i) -- {either} -- 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.

{(e)} -- (F) -- The -- net -- proceeds -- of -- this -- tax -- revenue -- shall -- be used -- only -- for -- funding -- of -- public -- education -- within -- the instructional -- salaries, -- instructional -- materials -- and -- related costs, -- special -- education, -- and -- fixed -- charges -- budget -- categories -- in Prince -- George's -- County.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect July 1, 1988 and shall remain effective until January 1, 1989. On January 1, 1989, and with no further action required by the General Assembly, Section 1 of this Act shall be abrogated and of no further force and effect, so that the provisions of Article 81, § 411-1 of the Code are repealed and reenacted, with amendments, and transferred to Article 24, § 9-603 of the Code in accordance with Chapter 2 of the Acts of the General Assembly of 1988, so that the provisions of Article 81, § 411-1 of the Code are repealed and reenacted, with amendments, and transferred to Article 24, § 9-603 of the Code in accordance with Chapter 2 of the Acts of the General Assembly of 1988.