

WILLIAM DONALD SCHAEFER, Governor

AN ACT concerning

Prince George's County - Energy Tax --Exemption
~~for-Municipal-Corporations~~

FOR the purpose of exempting from the Prince George's County energy tax, energy or fuel used by a municipal corporation in the county; and authorizing the County Council to provide certain exemptions from the tax and to provide for the refund of the tax to certain persons; providing for the effective date and abrogation of this Act; and generally relating to the Prince George's County energy tax.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 411-I**(b)**
Annotated Code of Maryland
(1980 Replacement Volume and 1987 Supplement)

BY repealing and reenacting, with amendments,

Article 24 - Political Subdivisions - Miscellaneous
Provisions
Section 9-603**(b)**
Annotated Code of Maryland
(1987 Replacement Volume and 1987 Supplement)
(As enacted by Chapter _____ (S.B. 1) of the
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.

(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.