

WILLIAM DONALD SCHAEFER, Governor

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

(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 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:

(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