

2-1312 of the State Government Article,] to the General Assembly with information as required by this section for each 2-year period the tax is imposed. [The]

(B) CONTENTS.

THE report need not contain information that was set forth in a report from a previous reporting period. The report shall include:

- (1) The rate of the tax imposed;
- (2) The amount of revenues received from the [coal] tax;
- (3) The amount of funds expended for the reconstruction, repair, or maintenance of county coal haul roads and bridges;
- (4) A description of the county coal haul roads and bridges reconstructed, repaired, or maintained with funds derived from the [coal] tax; and
- (5) The amount of unexpended funds derived from the [coal] tax.

[471.] 9-508. REGULATIONS.

In addition to the powers granted to the county treasurer in this subtitle, the county treasurer may [issue] ADOPT regulations necessary to carry out [the provisions of] this subtitle and to define any terms used in it.

SUBTITLE 6. SALES AND USE TAX.

[411B-1.] 9-601. COUNTY TAX ON CONTROLLED DANGEROUS SUBSTANCES.

(a) Except as provided in subsection (b) of this section, a county may impose a sales or use tax on controlled dangerous substances as defined in Article 27, § 277 of the Code.

(b) A sales or use tax imposed under subsection (a) of this section may not be imposed on sales by any person who complies with Article 27, § 281 of the Code.

[411C.] 9-602. ANNE ARUNDEL COUNTY TAX.

(a) IN GENERAL.

[The County Council for] Anne Arundel COUNTY may IMPOSE, by ordinance [levy, impose], and collect a sales or use tax [upon the goods and services specified in this section.

(b) (1) The tax may be imposed upon] ON: