

(1) fuels and utilities used by commercial and industrial businesses; [residential]

(2) RESIDENTIAL, commercial, and industrial telephone service; and [space]

(3) SPACE rentals.

(B) REVENUE DISTRIBUTIONS.

(1) [(2)] Except as provided in paragraph [(3)] (2) of this subsection, any revenues collected under the authority of this section within the boundaries of the City of Annapolis shall be allocated and distributed in equal amounts to the City of Annapolis and to Anne Arundel County.

[(3)] (2) Any revenue generated within the boundaries of the City of Annapolis from the tax on space rentals, including the tax on the docking or storage of boats and the room or building rental tax for transients, shall be collected and retained by the City of Annapolis.

[411-I.] 9-603. PRINCE GEORGE'S COUNTY TAX.

(a) Except as provided in subsection (b) of this section, the County Council for Prince George's County MAY IMPOSE, 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.

(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) (1) Except as provided in paragraph (3) of this subsection, the tax imposed under this section shall [be] BE:

(I) either a percentage of the net energy or fuel bill or an amount per unit of fuel or energy[, and shall be:];

(II) [(i)] Itemized on the bill; and

(III) [(ii)] 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: