

(B) THIS SECTION MAY NOT BE CONSTRUED TO:

- (1) IMPAIR THE APPLICATION OF § 2-201 OR § 2-209 OF THE COMMERCIAL LAW ARTICLE;
- (2) ABROGATE ANY RULE OF AGENCY LAW; OR
- (3) UNCONSTITUTIONALLY IMPAIR THE OBLIGATIONS OF CONTRACTS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1993.

Approved May 11, 1993.

CHAPTER 292

(House Bill 243)

AN ACT concerning

Sales and Use Tax - Fuel Rate Adjustment Charge - Residential Condominiums.

FOR the purpose of exempting from the sales and use tax a fuel rate adjustment charge for electricity, steam, and artificial or natural gas used in residential condominiums.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-207(a)

Annotated Code of Maryland

(1988 Volume and 1992 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

11-207.

(a) The sales and use tax does not apply to:

(1) A FUEL RATE ADJUSTMENT CHARGE EQUAL TO THE AMOUNT OF THE SALE ABOVE THE BASE RATE THAT THE PUBLIC SERVICE COMMISSION APPROVES FOR ELECTRICITY, STEAM, AND ARTIFICIAL OR NATURAL GAS USED IN RESIDENTIAL CONDOMINIUMS;

[(1)](2) a sale of electricity, steam, or artificial or natural gas made under a residential or domestic rate schedule on file with the Public Service Commission;

[(2)](3) a sale of coal, firewood, heating oil, or propane gas or similar liquefied gas for use in residential property that contains not more than 4 units; cooperative housing, condominiums, or other similar residential living arrangements; or