

(1994 Replacement Volume and 1995 Supplement)

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

**Article 24 – Political Subdivisions – Miscellaneous Provisions**

9-602.

(a) Anne Arundel County may impose, by ordinance, and collect a sales or use tax on:

- (1) Fuels and utilities used by commercial and industrial businesses;
- (2) Residential, commercial, and industrial telephone service; and
- (3) Space rentals.

(b) (1) Except as provided in paragraph (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.

(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.

(c) ON OR AFTER JULY 1, 1997, ANNE ARUNDEL COUNTY MAY NOT IMPOSE A SALES AND USE TAX ON SPACE RENTALS FOR THE DOCKING OR STORAGE OF BOATS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1997.

Approved April 30, 1996.

---

**CHAPTER 317**

**(House Bill 1243)**

AN ACT concerning

**Natural Resources – Turtle Pots**

FOR the purpose of prohibiting the Department of Natural Resources from prohibiting the use of turtle pots in areas where ~~haul seines~~ nets are prohibited; and generally relating to turtle pots.

BY repealing and reenacting, with amendments,

Article – Natural Resources

Section 4-738

Annotated Code of Maryland