

new subtitle "Subtitle 1A. Special Use Tax on Certain Electricity"
Annotated Code of Maryland
(1997 Replacement Volume and 1998 Supplement)

BY repealing and reenacting, without amendments,

Article - Tax - General
Section 10-306(a)
Annotated Code of Maryland
(1997 Replacement Volume and 1998 Supplement)

BY repealing

Article - Tax - General
Section 10-307(e)
Annotated Code of Maryland
(1997 Replacement Volume and 1998 Supplement)

BY adding to

Article - Tax - Property
Section 1-101(aa-1), 7-237, and 8-109(h)
Annotated Code of Maryland
(1994 Replacement Volume and 1998 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 1-101(u)(5)(ii) and 8-101(c)
Annotated Code of Maryland
(1994 Replacement Volume and 1998 Supplement)

BY adding to

Article 24 - Political Subdivisions - Miscellaneous Provisions
Section 9-1102 and 9-1103
Annotated Code of Maryland
(1998 Replacement Volume and 1998 Supplement)

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

Article - Tax - General

1-101.

(s) (1) "Sales and use tax" means the tax imposed under Title 11 of this article.

(2) "SALES AND USE TAX" INCLUDES THE TAX IMPOSED ON THE USE OF CERTAIN ELECTRICITY UNDER § 11-1A-01 OF THIS ARTICLE.