

(II) USED EXCLUSIVELY FOR EMERGENCY BACK-UP GENERATION;

OR

(2) ON-SITE GENERATED ELECTRICITY.

11-1A-03.

THE RATE OF THE SPECIAL USE TAX ON ELECTRICITY IS ~~0.065~~ 0.062 CENTS FOR EACH KILOWATT HOUR OF ELECTRICITY THAT IS SUBJECT TO THE TAX.

11-1A-04.

THE EXEMPTIONS PROVIDED UNDER SUBTITLE 2 OF THIS TITLE DO NOT APPLY TO THE SPECIAL USE TAX ON ELECTRICITY.

11-1A-05.

IN ADDITION TO ANY INFORMATION REQUIRED UNDER SUBTITLE 5 OF THIS TITLE:

(1) THE RETURN OF A VENDOR WHO MAKES A SALE FOR USE OF ELECTRICITY THAT IS SUBJECT TO THE SPECIAL USE TAX ON ELECTRICITY SHALL STATE FOR THE PERIOD THAT THE RETURN COVERS:

(I) THE KILOWATT HOURS OF ELECTRICITY THE USE OF WHICH BECAME SUBJECT TO THE SPECIAL USE TAX ON ELECTRICITY; AND

(II) THE SPECIAL USE TAX ON ELECTRICITY THAT IS DUE; AND

(2) THE RETURN OF A PERSON WHO USES ELECTRICITY THAT IS SUBJECT TO THE SPECIAL USE TAX ON ELECTRICITY AND FAILS TO PAY THE TAX TO THE VENDOR SHALL STATE FOR THE PERIOD THAT THE RETURN COVERS:

(I) THE KILOWATT HOURS OF ELECTRICITY THAT IS SUBJECT TO THE SPECIAL USE TAX ON ELECTRICITY; AND

(II) THE SPECIAL USE TAX ON ELECTRICITY THAT IS DUE.

11-1A-06.

THE COMPTROLLER SHALL ADOPT REGULATIONS TO CARRY OUT THE PROVISIONS OF THIS SUBTITLE.

11-207.

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

(2) a sale of electricity, steam, or artificial or natural gas:

(~~I~~) ~~made~~ THAT IS DELIVERED under a residential or domestic rate schedule on file with the Public Service Commission;

(~~II~~) ~~FOR USE IN RESIDENTIAL PROPERTY THAT CONTAINS NOT MORE THAN 4 UNITS, COOPERATIVE HOUSING, CONDOMINIUMS, OR OTHER SIMILAR RESIDENTIAL LIVING ARRANGEMENTS; OR~~