

**Article - Courts and Judicial Proceedings**

5-106.

(Y) A PROSECUTION FOR AN OFFENSE UNDER ARTICLE 27, § 35D OF THE CODE RELATING TO ABUSE OR NEGLECT OF A VULNERABLE ADULT SHALL BE INSTITUTED WITHIN 2 YEARS AFTER THE OFFENSE WAS COMMITTED.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2000.

Approved May 11, 2000.

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**CHAPTER 295**

**(Senate Bill 670)**

AN ACT concerning

**Maryland Clean Energy Incentive Act**

FOR the purpose of providing an exemption from the sales and use tax for certain appliances that meet or exceed certain applicable energy efficiency guidelines; providing an exemption from the sales and use tax for certain energy efficient heating and cooling equipment and fuel cell electric generating equipment; allowing a credit against the motor vehicle excise tax for certain qualified electric vehicles and certain vehicles having an on-board rechargeable energy storage system; providing for the distribution of certain sales and use tax revenue to the Transportation Trust Fund of the State; allowing a credit against the State income tax for certain costs of certain equipment that uses solar energy to generate electricity or to heat or cool a structure or provide hot water for use in a structure; allowing a credit against the State income tax for certain electricity produced from certain qualified resources; providing for the carryover of certain unused credit to certain taxable years; requiring the Motor Vehicle Administration and the Maryland Energy Administration jointly to adopt certain regulations; requiring the Maryland Energy Administration, in consultation with certain persons, to develop certain voluntary labeling and public information materials; defining certain terms; providing for the application of this Act; and generally relating to certain State tax incentives for certain energy-efficient property and for certain electricity produced from certain qualified resources.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 2-1302.1

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)

BY adding to