

Article - Tax - General

10-719.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPHS (II) AND (III) OF THIS PARAGRAPH, "QUALIFIED ENERGY RESOURCES" HAS THE MEANING STATED IN § 45 OF THE INTERNAL REVENUE CODE.

(II) "QUALIFIED ENERGY RESOURCES" INCLUDES ANY SOLID, NONHAZARDOUS, CELLULOSIC WASTE MATERIAL THAT IS SEGREGATED FROM OTHER WASTE MATERIALS AND IS DERIVED FROM:

1. ANY OF THE FOLLOWING FOREST-RELATED RESOURCES, NOT INCLUDING OLD-GROWTH TIMBER:

- A. MILL RESIDUES;
- B. PRE-COMMERCIAL THINNINGS;
- C. SLASH; OR
- D. BRUSH;

2. WASTE PALLETS, CRATES, AND DUNNAGE AND LANDSCAPE OR RIGHT-OF-WAY TRIMMINGS, NOT INCLUDING UNSEGREGATED MUNICIPAL SOLID WASTE AND POST-CONSUMER WASTE PAPER; OR

3. AGRICULTURAL SOURCES, INCLUDING ORCHARD TREE CROPS, VINEYARD, GRAIN, LEGUMES, SUGAR, AND OTHER CROP BY-PRODUCTS OR RESIDUES.

(III) "QUALIFIED ENERGY RESOURCES" INCLUDES METHANE GAS RESULTING FROM THE ANAEROBIC DECOMPOSITION OF ORGANIC MATERIALS IN A LANDFILL OR WASTEWATER TREATMENT PLANT.

(3) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, "QUALIFIED MARYLAND FACILITY" MEANS A FACILITY LOCATED IN THE STATE THAT:

1. PRIMARILY USES QUALIFIED ENERGY RESOURCES TO PRODUCE ELECTRICITY AND IS ORIGINALLY PLACED IN SERVICE ON OR AFTER JANUARY 1, 2001, BUT BEFORE JANUARY 1, 2005; OR

2. PRODUCES ELECTRICITY ~~FROM COAL IF ELECTRICITY IS CONCURRENTLY PRODUCED~~ FROM A QUALIFIED ENERGY RESOURCE THAT IS CO-FIRED AT THE FACILITY WITH COAL AND INITIALLY BEGINS CO-FIRING A QUALIFIED ENERGY RESOURCE ON OR AFTER JANUARY 1, 2001 BUT BEFORE JANUARY 1, 2005, REGARDLESS OF WHEN THE ORIGINAL FACILITY WAS ORIGINALLY PLACED IN SERVICE.