

Article - Tax - General

10-719.

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

(2) (I) EXCEPT AS PROVIDED IN ~~SUBPARAGRAPH (II)~~ 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. ~~PRECOMMERCIAL~~ 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.

~~(3) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPHS (II) AND (III) OF THIS PARAGRAPH, "QUALIFIED MARYLAND FACILITY" MEANS A QUALIFIED FACILITY, AS DEFINED IN § 46 OF THE INTERNAL REVENUE CODE, THAT IS LOCATED IN THE STATE.~~

~~(II) "QUALIFIED MARYLAND FACILITY" DOES NOT INCLUDE ANY FACILITY ORIGINALLY PLACED IN SERVICE BEFORE JANUARY 1, 2001.~~

~~(III) "QUALIFIED MARYLAND FACILITY" INCLUDES A FACILITY THAT:~~

- ~~1. USES BIOMASS DESCRIBED IN PARAGRAPH (2)(II) OF THIS SUBSECTION TO PRODUCE ELECTRICITY;~~
- ~~2. IS OWNED BY THE TAXPAYER; AND~~
- ~~3. IS ORIGINALLY PLACED IN SERVICE ON OR AFTER JANUARY 1, 2001.~~

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