

Error: Stylistic error in § 21-305.4(a)(4) of the State Personnel and Pensions Article.

Occurred: Ch. 661, Acts of 1996.

Article - Tax - General

8-417.

(a) A public service company may claim a credit against the public service company franchise tax in an amount equal to:

(1) .002 cents for each kilowatt hour of electricity in excess of 500 million up to 1,500 million kilowatt hours during a calendar year delivered for final consumption to a single industrial customer for use in a production activity at the same location in the State; and

(2) [0.00455] 0.0455 cents for each kilowatt hour of electricity in excess of 1,500 million kilowatt hours during a calendar year delivered for final consumption to a single industrial customer for use in a production activity at the same location in the State.

DRAFTER'S NOTE:

Error: Misplaced decimal point in § 8-417(a)(2) of the Tax - General Article.

Occurred: Chs. 5 and 6, Acts of 1999.

10-708.

(b) (1) The credit allowed under this section may not exceed the State income tax imposed for the taxable year, determined BEFORE THE APPLICATION OF THE CREDITS ALLOWED UNDER THIS SECTION AND §§ 10-701 AND 10-701.1 OF THIS SUBTITLE BUT after application of any other credits allowable under this subtitle.

DRAFTER'S NOTE:

Error: Omitted language in § 10-708(b)(1) of the Tax - General Article.

Occurred: Chs. 629 and 630, Acts of 1997.

11-101.

(j) (3) "Taxable price" does not include:

(i) a charge that is made in connection with a sale and is stated as a separate item of the consideration for:

6. a tax:

A. imposed by a county on the sale of coal, electricity, oil, nuclear fuel assemblies, steam, or artificial or natural gas;

B. imposed under § 3-302(a) of the Natural Resources Article, as a surcharge on [the generation of] electricity, and added to an electric bill;