(1997 Replacement Volume and 2000 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

## Article - Tax - General

11-207.

- (a) The sales and use tax does not apply to:
- (1) [a fuel rate adjustment charge equal to the amount of the sale above the base rate that the Public Service Commission approves for] A SALE OF electricity, steam, [and] OR artificial or natural gas [used] FOR USE in residential condominiums;
- (2) a sale of electricity, steam, or artificial or natural gas that is delivered under a residential or domestic rate schedule on file with the Public Service Commission;
- (3) a sale of coal, firewood, heating oil, or propane gas or similar liquefied gas for use in residential property that contains not more than 4 units, cooperative housing, condominiums, or other similar residential living arrangements; or
- (4) a sale of electricity through 3 or more bulk meters for use in a nonprofit planned retirement community of more than 2,000 housing cooperative or condominium units if:
  - (i) ownership of units is restricted by age;
  - (ii) any unit is served by an individual meter; and
- (iii) on or before July 1, 1979, at least 3 bulk meters served the community.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2001.

May 17, 2001

The Honorable Casper R. Taylor, Jr. Speaker of the House State House Annapolis MD 21401–1991

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 108 – Public Ethics – Executive Unit – Offices of Sheriffs and State's Attorneys.

House Bill 108 was introduced at the request of the State Ethics Commission to clarify that Deputy Sheriffs and Assistant State's Attorneys are covered under local