

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2002.

Approved May 16, 2002.

CHAPTER 447

(Senate Bill 43)

AN ACT concerning

Sales and Use Tax - Multifuel Pellet Stoves

FOR the purpose of exempting from the sales and use tax the sale of a multifuel pellet stove designed to burn agricultural field corn.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-226

Annotated Code of Maryland

(1997 Replacement Volume and 2001 Supplement)

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

Article - Tax - General

11-226.

(a) The sales and use tax does not apply to the sale of the following electric appliances that meet or exceed the applicable Energy Star efficiency requirements developed by the United States Environmental Protection Agency and the United States Department of Energy:

(1) a clothes washer purchased on or after July 1, 2000, but before July 1, 2003;

(2) a room air conditioner purchased on or after January 1, 2001, but before July 1, 2004; or

(3) a standard size refrigerator purchased on or after July 1, 2001, but before July 1, 2004.

(b) The sales and use tax does not apply to the sale, on or before July 1, 2004, of:

(1) a fuel cell that:

(i) generates electricity and heat using an electrochemical process;