

~~Article - Tax - General~~~~11-102.~~

~~(b) (1) A county, municipal corporation, special taxing district, or other political subdivision of the State may not impose any retail sales or use tax except:~~

~~(i) a sales tax or use tax that was in effect on January 1, 1971;~~

~~(ii) a tax on the sale or use of:~~

~~1. fuels;~~

~~2. utilities;~~

~~3. space rentals; or~~

~~4. any controlled dangerous substance, as defined in § 5-101 of the Criminal Law Article, unless the sale is made by a person who registers under and complies with Title 5, Subtitle 3 of the Criminal Law Article; [or]~~

~~(iii) a tax imposed by a code county on the sale or use of food and beverages authorized under Article 25B, § 13H of the Code; OR~~

~~(iv) A SALES TAX IMPOSED BY A COUNTY AUTHORIZED TO IMPOSE A SALES TAX UNDER § 5-603(C) OF THE EDUCATION ARTICLE.~~

~~(2) Paragraph (1) of this subsection may not be construed as conferring authority to impose a sales and use tax.~~

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Education

5-301.

(a) IN THIS SUBTITLE, "INTERAGENCY COMMITTEE" MEANS THE INTERAGENCY COMMITTEE ON SCHOOL CONSTRUCTION ESTABLISHED UNDER § 5-302 OF THIS SUBTITLE.

(B) (1) For the purposes of this section other than subsection (c), the Board of Public Works shall define by regulation what constitutes an [approved] ELIGIBLE AND INELIGIBLE public school construction or capital improvement cost.

(2) (I) THE PURCHASE OF RELOCATABLE CLASSROOMS SHALL BE AN ELIGIBLE PUBLIC SCHOOL CONSTRUCTION OR CAPITAL COST.

(II) THE BOARD OF PUBLIC WORKS SHALL ADOPT REGULATIONS THAT DEFINE RELOCATABLE CLASSROOMS AND ESTABLISH THE MINIMUM SPECIFICATIONS FOR RELOCATABLE CLASSROOMS WHICH MAY BE PURCHASED USING STATE FUNDS.

(III) IN THE BUDGETS FOR FISCAL YEARS 2006 THROUGH 2008, THE GOVERNOR SHALL INCLUDE \$1,000,000 FOR PUBLIC SCHOOL CONSTRUCTION, IN