

- (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.

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

11-104.

(E) ~~THE RATE OF THE SUPPLEMENTAL SALES AND USE TAX HOTEL SURCHARGE IMPOSED UNDER § 11-102(B) OF THIS SUBTITLE IS 2.5% OF THE TAXABLE PRICE.~~

SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2004.

Approved May 11, 2004.

CHAPTER 425

(Senate Bill 188)

AN ACT concerning

State Government - Department of Disabilities

FOR the purpose of creating the Department of Disabilities as a principal department of State government; providing for the qualifications, appointment, powers, duties, and salary of the Secretary of Disabilities; providing for the duties of the Department; requiring certain units of State government to provide certain information to the Secretary and to develop, implement, and evaluate certain plans; organizing the Maryland Advisory Commission on Disability Policy Disabilities and the Disability Implementation Interagency Disabilities Board under the Department; providing for the staffing, administration, and duties of the Maryland Advisory Commission on Disability Policy and the Disability Implementation Board; requiring the Secretary to review the State Disabilities Plan; authorizing the Secretary to amend the State Disabilities Plan; requiring the Secretary to adopt regulations to implement the State Disabilities Plan; requiring the Department to report to the Governor and the