

Article - Tax - General

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; [or]

C. imposed under §§ 6-201 through 6-203 of the Tax - Property Article, on tangible personal property subject to a lease that is for an initial period that exceeds 1 year and is noncancellable except for cause; OR

D. IMPOSED UNDER § 4-102 OF THIS ARTICLE ON THE GROSS RECEIPTS DERIVED FROM AN ADMISSIONS AND AMUSEMENT CHARGE;

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1998.

Approved May 21, 1998.

CHAPTER 671

(House Bill 164)

AN ACT concerning

Private Passenger Motor Vehicle Insurance Policies - Coverage for Rental Cars

FOR the purpose of requiring certain policies of private passenger motor vehicle insurance that include certain collision and comprehensive coverage to include coverage for certain rental cars under certain circumstances; and generally relating to private passenger motor vehicle insurance policies and coverage for rental cars.

BY repealing and reenacting, with amendments,

Article - Insurance

Section 19-512(b)(2)

Annotated Code of Maryland

(1997 Volume)