

Article - Tax - General

11-230.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "GEOHERMAL EQUIPMENT" MEANS EQUIPMENT THAT USES GROUND LOOP TECHNOLOGY TO HEAT AND COOL A STRUCTURE.

(3) (I) "SOLAR ENERGY EQUIPMENT" MEANS EQUIPMENT THAT USES SOLAR ENERGY TO HEAT OR COOL A STRUCTURE, GENERATE ELECTRICITY TO BE USED IN A STRUCTURE, OR PROVIDE HOT WATER FOR USE IN A STRUCTURE.

(II) "SOLAR ENERGY EQUIPMENT" DOES NOT INCLUDE EQUIPMENT THAT IS PART OF A NONSOLAR ENERGY SYSTEM OR THAT USES ANY TYPE OF RECREATIONAL FACILITY OR EQUIPMENT AS A STORAGE MEDIUM.

(B) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF GEOHERMAL EQUIPMENT OR SOLAR ENERGY EQUIPMENT.

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

Article - Tax - Property

7-242.

(A) ~~(1)~~ IN THIS SECTION, ~~THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:~~

~~(2) "GEOHERMAL PROPERTY" MEANS A DEVICE THAT IS INSTALLED USING GROUND LOOP TECHNOLOGY TO HEAT AND COOL A STRUCTURE.~~

~~(3) "SOLAR SOLAR ENERGY PROPERTY" MEANS EQUIPMENT THAT IS INSTALLED TO USE SOLAR ENERGY TO HEAT OR COOL A STRUCTURE, GENERATE ELECTRICITY TO BE USED IN THE A STRUCTURE, OR PROVIDE HOT WATER FOR USE IN THE A STRUCTURE.~~