

Bill No.: _____

Requested: _____

Committee: _____

Drafted by: Yarborough

Typed by: Linda

Stored – 11/09/07

Proofread by _____

Checked by _____

By: **Prince George’s County Delegation**

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George’s County Energy Tax – WSSC**

3 **PG/MC 115–08**

4 FOR the purpose of providing that the sale or use of energy or fuel used by the
5 Washington Suburban Sanitary Commission in Prince George’s County is not
6 exempt from a certain tax, except under certain circumstances; and generally
7 relating to a certain tax on energy or fuel used in Prince George’s County.

8 BY repealing and reenacting, without amendments,
9 Article 24 – Political Subdivisions – Miscellaneous Provisions
10 Section 9–603(a) and (d)
11 Annotated Code of Maryland
12 (2005 Replacement Volume and 2007 Supplement)

13 BY repealing and reenacting, with amendments,
14 Article 24 – Political Subdivisions – Miscellaneous Provisions
15 Section 9–603(b)
16 Annotated Code of Maryland
17 (2005 Replacement Volume and 2007 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

20 **Article 24 – Political Subdivisions – Miscellaneous Provisions**

21 9–603.

22 (a) Except as provided in subsection (b) of this section, the County Council
23 for Prince George’s County may impose, by ordinance, and collect, in a percentage no
24 greater than the percentage in effect on July 1, 1992, a sales or use tax on any form of
25 energy or fuel used in Prince George’s County.

26 (b) (1) This section does not apply to:

27 [(1)] (I) Motor vehicle fuels;

28 [(2)] (II) Fuels used in the production of other forms of energy that
29 are subject to this tax; or

30 [(3)] (III) Energy or fuel used by a municipal corporation in the
31 county.

32 (2) **NOTWITHSTANDING ANY OTHER PROVISION OF LAW, SUBJECT**
33 **TO SUBSECTION (D) OF THIS SECTION, THE SALE OR USE OF ENERGY OR FUEL**
34 **USED BY THE WASHINGTON SUBURBAN SANITARY COMMISSION IN PRINCE**
35 **GEORGE’S COUNTY IS NOT EXEMPT FROM THE TAX IMPOSED UNDER THIS**
36 **SECTION.**

37 (d) The County Council may:

38 (1) Provide exemptions from the tax imposed under this section in
39 addition to the exemptions under subsection (b) of this section; and

40 (2) Provide for the refund of the tax imposed under this section to
41 persons who are not eligible for a refund under subsection (c) of this section.

42 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
43 July 1, 2008.