

COUNTY LOCAL LAWS

AN ORDINANCE to repeal and re-enact, with amendments, Section 17-706 of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to levy and impose a fuel tax; to provide for the rate and method of collection thereof; to provide penalties for failure to comply with the provisions of said section; and matters generally related thereto.

SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND, That Section 17-706 of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", be, and it is hereby repealed and re-enacted, with amendments, to read as follows:

Section 17-706

(a) There is hereby levied and imposed a tax of [twelve] EIGHT per cent [(12%)] (8%) of the gross sales price on all sales, use or consumption of the fuels hereinafter set forth, such tax to be paid and collected as hereinafter provided: Liquefied petroleum gas, anthracite coal, bituminous coal, and all other grades or classes of oils used as fuel including, but not limited to, all blends or compounds of various grades or classes of oils, purchased, used or consumed within Anne Arundel County, Maryland.

(b) The tax hereby levied shall not apply to the sale or use or consumption of the following fuels:

(1) Fuels sold, used or consumed in a residential dwelling unit;

(2) Fuels used or consumed to propel any boats, motor vehicles, railroad vehicles, aircraft, or in the operation of non-ferrous metal electrolytic refineries;

(3) Fuels sold to, used or consumed by any non-profit hospital, non-profit religious, non-profit charitable or non-profit educational institution or organization for use in carrying on the work of said hospital, organization or institution;

(4) Fuels sold to, used or consumed by the United States of America; provided, however, that nothing contained in this section shall be construed to exempt from such tax any instrumentality or agency of the United States of America which is subject to the taxing power of Anne Arundel County, Maryland;

(5) Fuels sold to, used or consumed by the