

language; and providing a delayed effective date for this Act.

BY repealing and reenacting, with amendments,

Article - Tax - General
 Section 11-102(b)
 Annotated Code of Maryland
 (As enacted by Chapter _____ (S.B. 1) of the
 Acts of the General Assembly of 1988)

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

Article - Tax - General

11-102.

(b) (1) A county, municipal corporation, special taxing district, or other political subdivision of the State may not impose any retail [sale] SALES or use tax except:

[(1) the admissions and amusement tax;

(2)] (I) a sales tax or use tax that was in effect on January 1, 1971; or

[(3)] (II) a tax on the sale or use of:

[(i) any fuel] 1. FUELS;

[(ii) any utility] 2. UTILITIES;

[(iii) any] 3. space [rental] RENTALS; or

[(iv)] 4. any controlled dangerous substance, as defined in Article 27, § 277 of the Code, unless the sale is made by a person who registers under and complies with Article 27, § 281 of the Code.

(2) PARAGRAPH (1) OF THIS SUBSECTION MAY NOT BE CONSTRUED AS CONFERRING AUTHORITY TO IMPOSE A SALES AND USE TAX.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1989.

Approved May 17, 1988.
