

1. IMPOSED BY A COUNTY ON THE SALE OF COAL, ELECTRICITY, OIL, NUCLEAR FUEL ASSEMBLIES, STEAM, OR ARTIFICIAL OR NATURAL GAS;

2. 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

3. 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.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, §§ 372(g) and 324(i) and, as it related to the taxable price of property used in the State by the person who manufactures, assembles, or fabricates the property, § 374.

In the introductory language of paragraph (1) of this subsection, the defined term "sale" is substituted for the former words "retail sale", to make the definition of taxable price broadly applicable to any sale. Accordingly, the former references to property "sold in the retail sale", paid, extended, or rendered "in connection with the retail sale", "transferred in the retail sale", and "transferred in the lease" are deleted as surplusage.

Also in the introductory language of paragraph (1) of this subsection, the reference to "consideration of any kind" is substituted for the former references to "any thing or things" and the second sentence of former Art. 81, § 324(d), which provided that consideration "may be either in the form of a price in money, rights or property or by exchange or barter ... immediately ... or by installment", for clarity and brevity. Similarly, in the introductory language of paragraph (1) of this subsection, the word "aggregate", which formerly modified the word "value", is deleted as unnecessary.

In paragraph (2) of this subsection, the reference "acquired by a sale for use in the State" is added for clarity.

In paragraph (3)(i) of this subsection, the words "bona fide", which formerly modified the references to "delivery ... or other transportation service", are deleted as surplusage.

In paragraph (3)(vi)1. of this subsection, the words "sales or service", which formerly designated the type of "tax" imposed by a county, are deleted as