

**Article – State Government**

15-830.

Notwithstanding any other provision of law, the provisions of Article 28 of the Code affecting that part of the Maryland-Washington Regional District in Prince George's County shall be carried out consistent with the provisions of this Part IV.

**DRAFTER'S NOTE:**

Error: Function paragraph of bill being cured incorrectly indicated that Article 40A, § 6-401(b) was both repealed and transferred with amendments.

Occurred: Chapter 533 (House Bill 12) of the Acts of 1995.

**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 sales or use tax except:

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

(ii) a tax on the sale or use of:

1. fuels;

2. utilities;

3. space rentals; or

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; or

(iii) a tax imposed by a code county on the sale or use of food and beverages authorized under Art. 25B, § 13H of the Code.

(2) Paragraph (1) of this subsection may not be construed as conferring authority to impose a sales and use tax.

**DRAFTER'S NOTE:**

Error: Function paragraph of bill being cured incorrectly indicated that § 11-102(b), rather than § 11-102(b)(1), of the Tax – General Article was being amended.

Occurred: Chapter 641 (House Bill 695) of the Acts of 1995.