

# SENATE BILL 511

Q4

6lr3253

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By: **Senator Waugh**

Introduced and read first time: February 4, 2016

Assigned to: Finance

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## A BILL ENTITLED

1 AN ACT concerning

2 **Taxes – Sales and Use Tax – Repeal**

3 FOR the purpose of providing that the sales and use tax does not apply to the sale of certain  
4 electricity, fuel, and other utilities used to operate a restaurant; and generally  
5 relating to a sales and use tax exemption for certain energy consumption at  
6 restaurants.

7 BY adding to

8 Article – Tax – General

9 Section 11–232

10 Annotated Code of Maryland

11 (2010 Replacement Volume and 2015 Supplement)

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

14 **Article – Tax – General**

15 **11–232.**

16 **THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF ELECTRICITY,**  
17 **FUEL, AND OTHER UTILITIES USED TO OPERATE A RESTAURANT.**

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
19 1, 2016.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

