

Expedited Bill No. 22-13
Concerning: Taxation – Fuel Energy Tax
Revised: 7-23-14 Draft No. 3
Introduced: July 9, 2013
Enacted: July 29, 2014
Executive: August 5, 2014
Effective: August 5, 2014
Sunset Date: None
Ch. 24, Laws of Mont. Co. 2014

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Council President at the request of the County Executive and Councilmember Leventhal

AN EXPEDITED ACT to:

- (1) exempt energy that is generated from certain renewable energy sources from the fuel energy tax; and
- (2) generally amend County law regarding the fuel energy tax.

By amending

Montgomery County Code
Chapter 52, Taxation
Section 52-14

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

The County Council for Montgomery County, Maryland approves the following Act:

28 point of delivery for final consumption in the County. For an
29 electric company (as defined in state law), the rates of tax apply
30 to the net consumption that is used to calculate each consumer
31 bill.

32 (4) The tax does not apply to energy that is generated from a
33 renewable source in the County and [[delivered to or used by an
34 end user in the County]] either used on the site where it is
35 generated or subject to a net energy metering agreement (as
36 defined in state law) with a public utility. Renewable source
37 means a “Tier 1 renewable source” as defined in Section 7-701(l)
38 of the Public Utilities Article of the Maryland Code or any
39 successor provision.

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41 **Sec. 2. Expedited effective date; applicability.**

42 (a) The Council declares that this legislation is necessary for the immediate
43 protection of the public interest. This Act takes effect on the date when
44 it becomes law.

45 (b) This Act applies to energy delivered before or after this Act takes effect.

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