

Resolution No.: 17-774  
Introduced: April 9, 2013  
Adopted: May 23, 2013

**COUNTY COUNCIL  
FOR MONTGOMERY COUNTY, MARYLAND**

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By: County Council

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**SUBJECT:** Fuel/energy Tax - Rates

**Background**


1. Section 52-14 of the County Code levies a tax on persons transmitting, distributing, manufacturing, producing, or supplying electricity, gas, steam, coal, fuel, oil, or liquefied petroleum gas in the County.
2. Section 52-14 also provides that the County Council may amend the fuel/energy tax rates by resolution, after a public hearing advertised as required by Section 52-17. A public hearing was held on this resolution on April 30, 2013.
3. The Council finds that it is fair and equitable to continue different rates for fuels and energy transmitted, distributed, manufactured, produced, or supplied for residential and agricultural purposes and for non-residential purposes.

**Action**

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

1. On and after July 1, 2013, the fuel/energy tax rates levied under Section 52-14 of the County Code are specified on Schedule A, attached to this resolution.
2. This Resolution supersedes Resolution 17-455.

This is a correct copy of Council action.

  
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Linda M. Lauer, Clerk of the Council

## SCHEDULE A (effective July 1, 2013)

- (a) For fuel-energy transmitted, distributed, manufactured, produced, or supplied for residential and agricultural purposes:

<b>FUEL-ENERGY</b>	<b>TAX RATE</b>
Electricity (per kilowatt hr)	0.01164
Natural Gas (per therm)	0.10019
Steam (per therm)	0.13086
Coal (per ton)	29.63147
Fuel oil (per gallon)	
No. 1	0.14359
No. 2	0.14895
No. 3	0.14895
No. 4	0.15244
No. 5	0.15539
No. 6	0.15888
Liquefied petroleum gas (per pound)	0.02166

- (b) For fuel-energy transmitted, distributed, manufactured, produced, or supplied for non-residential purposes:

<b>FUEL-ENERGY</b>	<b>TAX RATE</b>
Electricity (per kilowatt hr)	0.02037
Natural Gas (per therm)	0.17539
Steam (per therm)	0.22997
Coal (per ton)	52.06853
Fuel oil (per gallon)	
No. 1	0.25134
No. 2	0.26074
No. 3	0.26074
No. 4	0.26685
No. 5	0.27201
No. 6	0.27812
Liquefied petroleum gas (per pound)	0.03790