

Resolution No.: 17-1123  
Introduced: April 1, 2014  
Adopted: May 22, 2014

**COUNTY COUNCIL  
FOR MONTGOMERY COUNTY, MARYLAND**

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By: Councilmembers Berliner and Andrews

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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 22, 2014.
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, 2014, 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 17-774.

This is a correct copy of Council action.

  
Linda M. Lauer, Clerk of the Council

## SCHEDULE A (effective July 1, 2014)

- (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)	\$0.01106
Natural Gas (per therm)	\$0.09515
Steam (per therm)	\$0.12428
Coal (per ton)	\$28.14231
Fuel oil (per gallon)	
No. 1	\$0.13637
No. 2	\$0.14146
No. 3	\$0.14146
No. 4	\$0.14478
No. 5	\$0.14758
No. 6	\$0.15090
Liquefied petroleum gas (per pound)	\$0.02056

- (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)	\$0.01978
Natural Gas (per therm)	\$0.17026
Steam (per therm)	\$0.22324
Coal (per ton)	\$50.54516
Fuel oil (per gallon)	
No. 1	\$0.24399
No. 2	\$0.25311
No. 3	\$0.25311
No. 4	\$0.25905
No. 5	\$0.26406
No. 6	\$0.26999
Liquefied petroleum gas (per pound)	\$0.03679