

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2011, Legislative Day No. 12

Bill No. 39-11

Mr. John Olszewski, Sr., Chairman
By Request of County Executive

By the County Council, July 5, 2011

A BILL
ENTITLED

AN ACT concerning

Electricity Tax - Manufacturer Rate - Tariff T

FOR the purpose of amending the type of retail electric customer subject to a certain electricity tax rate to include a manufacturer on tariff schedule T.

By repealing and reenacting, with amendments

Section 11-4-101(c)(1)

Article 11. Taxation

Title 4. Various Taxes

Subtitle 1. Tax on Consumption of Electricity

Baltimore County Code, 2003

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE
2 COUNTY, MARYLAND, that Section 11-4-101(c)(1) of Article 11. Taxation, Title 4. Various

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter stricken from existing law.
~~Strike out~~ indicates matter stricken from bill.
Underlining indicates amendments to bill.

1 Taxes, Subtitle 1. Tax on Consumption of Electricity, of the Baltimore County Code, 2003, as
2 amended, is hereby repealed and reenacted, with amendments, to read as follows:

3 §11-4-101.

4 (c) (1) For each fiscal year, beginning with fiscal year 2002, there is levied and
5 imposed a tax on the delivery, distribution, and transmission of electricity to a retail electric
6 customer by an electric company, which tax shall be:

7 (i) Except as provided in subparagraph (ii) of this paragraph,
8 \$0.005300 per kilowatt hour delivered and distributed to a retail electric customer; or

9 (ii) \$0.003750 per kilowatt hour delivered and distributed to a retail
10 electric customer that is a manufacturer that:

- 11 1. Is on tariff schedule GL-P [or] , P., **ORT.**; or
12 2. Consumes at least 160,000,000 kilowatt hours of electricity
13 in a single fiscal year.

SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having passed by the
affirmative vote of five members of the County Council, shall take effect August 14, 2011 and
shall apply to any tax on the consumption of electricity arising on or after January 1, 2011.