

Bill No. 9-17  
Concerning: Fuel-Energy Tax -  
Exemptions - Amendments  
Revised: May 10, 2017 Draft No. 8  
Introduced: April 4, 2017  
Expires: October 4, 2018  
Enacted: May 16, 2017  
Executive: May 25, 2017  
Effective: July 1, 2018  
Sunset Date: None  
Ch. 15, Laws of Mont. Co. 2017

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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Lead Sponsor: Councilmember Leventhal  
Co-sponsors: Council President Berliner, Councilmembers Elrich, Hucker, Katz, Rice, Council Vice  
President Riemer, and Councilmember Navarro

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**AN ACT** to:

- (1) exempt the energy generated by a renewable source in the County by a community solar energy generating system through a virtual net energy metering agreement from the County fuel-energy tax; and
- (2) generally amend the exemptions from the County fuel-energy tax.

By amending

Montgomery County Code  
Chapter 52, Taxation  
Section 52-14

|                              |  |
|------------------------------|--|
| <b>Boldface</b>              | <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:*

**Sec. 1. Section 52-14 is amended as follows:**

**52-14. Fuel-energy tax.**

(a) (1) A tax is levied and imposed on every person transmitting, distributing, manufacturing, producing, or supplying electricity, gas, steam, coal, fuel oil, or liquefied petroleum gas in the County.

\* \* \*

(4) The tax does not apply to energy that is generated from a renewable source located:

(A) in the County and either used on the site where it is generated or subject to a net energy metering agreement (as defined in state law) with a public utility; or

(B) in the same electric service territory in Maryland as the subscriber using the energy and subject to a virtual net energy metering agreement (as defined in state law) with a public utility.

Renewable source means a “Tier 1 renewable source” as defined in Section 7-701(l) of the Public Utilities Article of the Maryland Code or any successor provision.

\* \* \*

**Sec. 2. Effective date.**

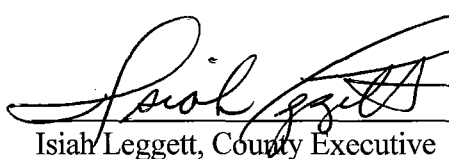
This Act takes effect on July 1, 2018.

Approved:

  
\_\_\_\_\_  
Roger Berliner, President, County Council

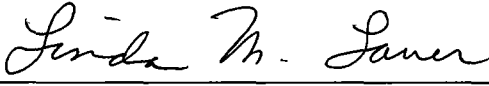
5/17/17  
\_\_\_\_\_  
Date

Approved:

  
\_\_\_\_\_  
Isiah Leggett, County Executive

5/25/17  
\_\_\_\_\_  
Date

*This is a correct copy of Council action.*

  
\_\_\_\_\_  
Linda M. Lauer, Clerk of the Council

5/25/17  
\_\_\_\_\_  
Date