SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2008.

Approved by the Governor, April 24, 2008.

CHAPTER 179

(Senate Bill 456)

AN ACT concerning

Sales and Use Tax – Energy Star Product Exemptions – Boilers

FOR the purpose of altering a certain definition under the sales and use tax to include boilers for purposes of a certain tax–free period during which an exemption from the sales and use tax is provided for the sale of certain appliances that meet or exceed certain applicable energy efficiency guidelines; and generally relating to exemptions from the sales and use tax.

BY repealing and reenacting, with amendments,
Article – Tax – General
Section 11–226
Annotated Code of Maryland
(2004 Replacement Volume and 2007 Supplement)
(As enacted by Chapter 6 of the Acts of the General Assembly of the 2007 Special Session)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – General

11–226.

(a) (1) In this subsection, "Energy Star product" means an air conditioner, clothes washer or dryer, furnace, heat pump, standard size refrigerator, compact fluorescent light bulb, dehumidifier, **BOILER,** or programmable thermostat that has been designated as meeting or exceeding the applicable Energy Star efficiency requirements developed by the United States Environmental Protection Agency and the United States Department of Energy.