

10 AN ACT CONCERNING  
20 **Economic Development – Responsible Spending – Green Energy Public Investment**  
30 FOR the purpose of stimulating the Maryland economy with a fiscally responsible spending plan  
40 that is budget neutral.

50 FOR the purpose of authorizing and empowering the Department of Business and Economic  
60 Development funded by a consumer electronic excise tax.  
70 FOR the purpose of creating jobs across the State of Maryland.

80 BY adding to  
90 Article TAX – GENERAL  
100 Title 14 – ENVIRONMENTAL EXCISE TAXES  
110 Section §1–101, §2–101, §3–101  
120 Annotated Code of Maryland

130 **SECTION 1.** BE IT ENACTED BY THE MARYLAND STUDENT LEGISLATURE, That the  
140 following be added to the laws of Maryland and be read as follows:

150 **Article – TAX – GENERAL**

160 **Title 14 – ENVIRONMENTAL EXCISE TAXES**

170 **§1–101. APPLICATION OF CONSUMER ELECTRONICS EXCISE TAX**

180 **(a.) DEFINITION OF APPLICATION OF EXCISE TAX**

190 (1) THE APPLICATION OF THIS EXCISE TAX WILL  
200 ONLY APPLY TO ALL PURCHASES MADE ON  
210 TELEVISIONS AND COMPUTER MONITORS.

220 (i) THE APPLICATION OF THIS EXCISE TAX  
230 INCLUDES THE PURCHASE OF PERSONAL  
240 LAPTOPS; TELEVISIONS THAT CONTAIN  
250 CATHODE TUBES; COMPUTER MONITORS  
260 THAT CONTAIN CATHODE RAY TUBES OR  
270 USE LIQUID CRYSTAL DISPLAYS (LCD);  
280 TELEVISIONS CONTAINING LCD SCREENS,  
290 WHICH INCLUDES ANY DEVICE CONTAINING  
300 AN LCD DISPLAY GREATER THAN 4 INCHES  
310 MEASURED DIAGONALLY (VIEWABLE SIZE)  
320 THAT HAS TELEVISION TUNER CAPABILITY  
330 AND CAN PROCESS A BROADCAST, CABLE  
340 FOR SATELLITE TRANSMITTED TELEVISION  
350 SIGNAL; PLASMA TELEVISIONS; AND  
260 PORTABLE DVD PLAYERS WITH LCD  
270 SCREENS.

280 (2) THE APPLICATION OF THIS EXCISE TAX WILL  
290 ONLY APPLY TO THE FIRSHAND SALES OF ALL  
300 PRODUCTS MENTIONED IN SUB-PARAGRAPH (1) AND  
310 SUB-CLAUSE (i) OF SUB-PARAGRAPH (1) IN  
320 SUBSECTION (A) OF THIS SECTION BY ANY  
330 COMMERCIAL RETAILER.

340 (i) FIRSHAND SALES ARE THOSE MADE BY  
350 COMMERCIAL RETAILERS WHOSE  
360 REVENUES ARE TAXABLE BY THE  
370 GOVERNMENT OF THE STATE OF  
380 MARYLAND AND/OR THE GOVERNMENT OF  
390 THE UNITED STATES OF AMERICA.

400 (ii) THE APPLICATION OF THIS TAX WILL BE

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MADE ONTO COMMERCIAL RETAILERS  
WHOSE SALES ARE CONDUCTED VIA  
PHYSICAL COMMERCE OR ELECTRONIC  
COMMERCE

(3.) THE APPLICATION OF THIS EXCISE TAX WILL BE  
OCCUR AFTER THE APPLICATION OF THE  
MARYLAND STATE SALES TAX AND WILL NOT BE  
INCLUDED IN THE CALCULATION OF MARYLAND  
STATES SALES TAX FOR PURCHASES UNDER THE  
CONDITIONS SPECIFIED IN SUBSECTION (a.) OF THIS  
SECTION.

(4.) SALES EXEMPT FROM THIS TAX

(i) USED AND NOT REFURBISHED SALES  
(ii) SALES PART OF A MOTOR VEHICLE, OR A  
COMPONENT PART OF A MOTOR VEHICLE  
ASSEMBLED BY OR FOR A VEHICLE  
MANUFACTURER OR FRANCHISED DEALER.  
THIS INCLUDES REPLACEMENT PARTS FOR  
USE IN A MOTOR VEHICLE.

(iii) SALES WITH SCREENS CONTAINED  
WITHIN, OR A PART OF A PIECE OF  
INDUSTRIAL, COMMERCIAL, OR MEDICAL  
EQUIPMENT, INCLUDING MONITORING OR  
CONTROL EQUIPMENT.

(iv) SALES WITH SCREENS CONTAINED  
WITHIN A CLOTHES WASHER, CLOTHES  
DRYER, REFRIGERATOR, REFRIGERATOR  
AND FREEZER, MICROWAVE OVEN,  
CONVENTIONAL OVEN OR RANGE,  
DISHWASHER, ROOM AIR CONDITIONER,  
DEHUMIDIFIER, OR AIR PURIFIER.

(v) SALES SHIPPED TO THE BUYER FROM A  
LOCATION OUTSIDE OF THE STATE OF  
MARYLAND,

(5.) ITEMIZATION OF THE EXCISE TAX

(i) COMMERCIAL RETAILERS AS DEFINED  
IN SUB-PARAGRAPH (2) AND SUB-CLAUSE  
(i)(ii) OF SUB-PARAGRAPH (2) IN SUBSECTION  
(a) OF THIS SECTION MUST ITEMIZE THE TAX  
AMOUNT ON THE PURCHASER'S RECEIPT  
AND IDENTIFY IT AS "GREEN ENERGY FEE".

**(b.) DEFINITION OF MONETARY AMOUNT OF EXCISE TAX**

(1) THE EXCISE TAX WILL BE APPLIED UNDER ALL  
CONDITIONS SPECIFIED IN SUBSECTION (a.) OF THIS  
SECTION.

(2) THE MONETARY AMOUNT WILL BE ASSESSED  
BASED ON THE VIEWABLE SCREEN SIZE, WHICH  
WILL BE MEASURED DIAGONALLY.

(i) IF THE VIEWABLE SCREEN SIZE IS  
GREATER THAN 4 INCHES BUT LESS THAN 15  
INCHES, THEN THE MONETARY AMOUNT OF  
THE TAX WILL BE \$8 (EIGHT U.S. DOLLARS).

(ii) IF THE VIEWABLE SCREEN SIZE IS  
GREATER THAN OR EQUAL TO 15 INCHES  
BUT LESS THAN 35 INCHES, THEN THE

1060 MONETARY AMOUNT OF THE TAX WILL BE  
1070 \$16 (SIXTEEN U.S. DOLLARS).  
1080 (iii) IF THE VIEWABLE SCREEN SIZE IS  
1090 GREATER THAN OR EQUAL TO 35 INCHES,  
1100 THEN THE MONETARY AMOUNT OF THE TAX  
1110 WILL BE \$25 (TWENTY FIVE U.S. DOLLARS).

1120 (3) THE MONETARY AMOUNTS AS  
1130 DESCRIBED IN SUB-PARAGRAPH (2) AND  
1140 SUB-CLAUSE (i)(ii)(iii) OF SUB-PARAGRAPH  
1150 (2) IN SUBSECTION (b) OF THIS SECTION CAN  
1160 BE INDEXED TO THE RATE OF INFLATION AS  
1170 DETERMINED BY THE NATIONAL INFLATION  
1180 OR CONSUMER PRICE INDEX.

1190 (4) THE MONETARY AMOUNTS AS DESCRIBED IN  
1200 SUB-PARAGRAPH (2) AND SUB-CLAUSE (i)(ii)(iii) OF  
1210 SUB-PARAGRAPH (2) IN SUBSECTION (b) OF THIS  
1220 SECTION WILL BE INDEXED TO INFLATION EVERY  
1230 THREE YEARS UNLESS THE INFLATION RATE IS  
1240 NEGATIVE OR THE CURRENT FISCAL YEAR'S  
1250 INFLATION RATE EXCEEDS 4%.

1260 **§2-101. COLLECTION OF CONSUMER ELECTRONICS EXCISE TAX**

1270 (a.) *TIME OF COLLECTION*

1280 (1) THE TAX UNDER THE CONDITIONS OF §1-101  
1290 WILL BE COLLECTED ANNUALLY AT THE SAME  
1300 TIME AS OTHER MARYLAND TAXES.

1310 **§3-101. JURISDICTION OF CONSUMER ELECTRONICS EXCISE**

1320 **TAX**

1330 (a.) *APPROPRIATION OF EXCISE TAX REVENUES*

1340 (1) AFTER THE COLLECTION OF THE EXCISE TAX  
1350 UNDER THE CONDITIONS SPECIFIED IN §1-101 AND  
1360 §2-101, ALL REVENUES FROM SAID EXCISE TAX  
1370 WILL BE GIVEN EXPLICITLY AND SOLELY TO THE  
1380 MARYLAND DEPARTMENT OF BUSINESS AND  
1390 ECONOMIC DEVELOPMENT (HEREBY  
1400 REFERRED TO AS "THE DEPARTMENT")

1410 (2) THE APPROPRIATION OF THESE REVENUES AS  
1420 SPECIFIED IN §1-101, §2-101, AND §3-101 MAY ONLY  
1430 BE CHANGED BY LEGISLATIVE STATUTE OF THE  
1440 GENERAL ASSEMBLY OF MARYLAND.

1450 (b.) *APPROPRIATE EXTEMPORANEOUS LEGISLATION*

1460 (1.) THE GENERAL ASSEMBLY OF MARYLAND MAY  
1470 PASS LEGISLATION NECESSARY AND PROPER TO  
1480 THE EXECUTION OF THE PROVISIONS OF TITLE 14 –  
1490 ENVIRONMENTAL EXCISE TAXES OF ARTICLE TAX –  
1500 GENERAL.

1510 **§4-101. POWERS OVER THE NEW REVENUE**

1520 (a.) *DEPARTMENT SPENDING SOURCES* - THE DEPARTMENT  
1530 MAY ONLY SPEND THE TAX REVENUES APPROPRIATED TO  
1540 IT UNDER THE CONDITIONS SPECIFIED IN §1-101, §2-101,  
1550 AND §3-101.

1560 (b.) *DEPARTMENT SPENDING OUTPUTS* – THE DEPARTMENT  
1570 MAY ONLY SPEND ITS REVENUES ON GREEN ENERGY  
1580 AND/OR GREEN TECHNOLOGY INVESTMENTS AND/OR  
1590 PUBLIC WORKS PROJECTS AS DEMONSTRATED BY THE  
1600 UNITED STATES ENVIRONMENTAL PROTECTION AGENCY,  
1610 THE MARYLAND DEPARTMENT OF THE ENVIRONMENT, OR

1620 THE MARYLAND DEPARTMENT OF NATURAL RESOURCES.  
1630 (i) THE SPENDING MAY ONLY BE FOR GREEN ENERGY  
1640 AND/OR GREEN TECHNOLOGY INVESTMENTS AND/OR  
1650 PUBLIC WORKS PROJECTS INSIDE THE GEOGRAPHICAL  
1660 BOUNDARIES OF THE STATE OF MARYLAND.  
1670 (c.) *DEPARTMENT SPENDING AUTONOMY* – THE  
1680 DEPARTMENT’S SPENDING DECISIONS MAY NOT BE  
1690 OVERRIDEN, NULLIFIED, VOIDED, OR OTHERWISE  
1700 DISRUPTED UNLESS THEY VIOLATE THE CONDITIONS OF  
1710 SUBSECTIONS (A.) AND (B.) OF THIS SECTION.  
1720 (i) ONLY THE GENERAL ASSEMBLY OF MARYLAND MAY  
1730 OVERRIDE, NULLIFY, VOID, OR OTHERWISE DISRUPT IF THE  
1740 SPENDING DECISIONS DO NOT MEET THE CONDITIONS OF  
1750 SUBSECTIONS (A.) AND (B.) OF THIS SECTION OR  
1760 OTHERWISE ARE UNETHICAL, ILLEGAL, OR UNBECOMING  
1780 OF THE PURPOSE OF THIS ACT.  
1790 (d.) *DEPARTMENT SPENDING TIMING* – THE DEPARTMENT MAY  
1800 EITHER (1.) SPEND ALL ITS REVENUES IN A GIVEN YEAR, (2.)  
1810 IMPOUND ANY UNSPENT REVENUES WHICH CAN BE USED IN  
1820 LATER YEARS UNDER CONDITIONS OF SUBSECTION (B.) OF THIS  
1830 SECTION, OR (3.) AT THE START OF THE FISCAL YEAR, IMPOUND  
1840 ALL REVENUE FUNDS FOR THE NEXT FIVE YEARS IN ORDER TO  
1850 SAVE AND SPEND FOR LARGER PROJECTS UNDER THE  
1860 CONDITIONS OF SUBSECTION (B.) OF THIS SECTION AT THE  
1870 BEGINNING OF THE SIXTH YEAR MARKED FROM THE START OF  
1890 THE FIVE YEAR IMPOUNDMENT.

1900 **§5-101. TRANSPARENCY OF THE DEPARTMENT**

1910 (a.) *REPORTS TO THE GENERAL ASSEMBLY OF MARYLAND*  
1920 (1) AT THE END OF EVERY FISCAL YEAR, THE DEPARTMENT  
1930 MUST REPORT TO THE GENERAL ASSEMBLY OF  
1940 MARYLAND THE ALLOCATION OF EVERY PENNY SPENT  
1950 AND/OR EVERY PENNY IMPOUNDED EACH YEAR.  
1960 (2) AT THE END OF EVERY FISCAL YEAR, THE DEPARTMENT  
1970 MUST REPORT THE RETURNS ON INVESTMENTS UNDER  
1980 CONDITIONS OF SUBSECTION (B.) OF SECTION 2 AND/OR  
1990 THE ECONOMIC EFFECTS OF SPENDING ON PUBLIC WORKS  
2000 PROJECTS UNDER CONDITIONS OF SUBSECTION (B.) OF  
2010 SECTION 2.

2020 (b.) *REPORTS TO THE DEPARTMENT FROM THE GENERAL ASSEMBLY*  
2030 *OF MARYLAND.*  
2040 (1) THE DEPARTMENT MUST ACCEPT AND CONSIDER ANY  
2050 REPORTS SUBMITTED BY THE GENERAL ASSEMBLY OF  
2060 MARYLAND CONCERNING POTENTIAL SPENDING  
2070 OPPORTUNITIES AND/OR DECISIONS REGARDING SPENDING  
2080 VS. IMPOUNDMENT,

2090 (c.) *INVESTIGATION OF THE DEPARTMENT*  
2100 (1) THE MARYLAND ATTORNEY GENERAL MAY  
2110 INVESTIGATE THE DEPARTMENT ONLY UNDER  
2120 AUTHORIZATION BY THE GENERAL ASSEMBLY OF  
2130 MARYLAND IF UNDER REASONABLE SUSPICION THE  
2140 DEPARTMENT HAS COMMITTED OR CONDONED ANY  
2150 UNETHICAL, ILLEGAL, OR OTHERWISE UNBECOMING ACTS.  
2160 (i) THE ATTORNEY GENERAL ONLY WOULD HAVE  
2170 INVESTIGATORY JURISDICTION OVER CRIMES DIRECTLY  
2180 RELATED AND PERTINENT TO THE ACTIONS OR EVENTS  
2190 THAT CREATED THE REASONABLE SUSPICION OF SUB-

2200 PARAGRAPH (1).  
2210 (ii) IF ANY VIOLATIONS ARE FOUND UNDER THE  
2220 CONDITIONS OF SUB-PARAGRAPH (1), THEN THE GENERAL  
2230 ASSEMBLY MAY REMOVE THE AFFECTED MEMBERS OF THE  
2240 DEPARTMENT AND CONTINUE WITH NORMAL CRIMINAL OR  
2250 CIVIL PROCEEDINGS.  
2260 (d.) *APPROPRIATE LEGISLATION* – THE GENERAL ASSEMBLY OF  
2270 MARYLAND MAY PASS AND NECESSARY AND PROPER  
2280 LEGISLATION REGARDING THE EXECUTION OF THE DEPARTMENT  
2290 AS LONG AS IT DOES NOT VIOLATE ANY CONDITIONS OF §1–101, §2–  
2300 101, AND §3–101.

2310 **SECTION 2.** AND BE IT FURTHER ENACTED, That if any provision of  
2320 this Act or the application thereof to any person or circumstance is held invalid  
2330 for any reason in a court of competent jurisdiction, the invalidity does not affect  
2340 other provisions or any other application of this Act which can be given effect  
2350 without the invalid provision or application, and for provisions of this Act are  
2360 declared severable.

2370 **SECTION 3.** AND BE IT FURTHER ENACTED, That all laws or parts of  
2380 laws, public general or public local, inconsistent with this Act, are repealed to  
2390 the extent of the inconsistency.

2400 **SECTION 4.** AND BE IT FURTHER ENACTED, That this act shall take  
2410 effect one year after passing the General Assembly of Maryland.

2420 MANDATES:

2430 Martin O. Malley, Governor of Maryland  
2440 Shari T. Wilson, Secretary of the Environment  
2460 T. Eloise Foster, Secretary of Budget & Management  
2470 Kathy Klausmeier, State Senator

SPONSOR:

Kevin Baier, St. Mary's College of Maryland

CO-SPONSORS:

Chris Ingraham, DCP, St. Mary's College of Maryland  
Kate Monahan, Secretary, St. Mary's College of Maryland  
Emily Gershon, Treasurer, St. Mary's College of Maryland  
Tom Capone, St. Mary's College of Maryland

