

(22) Any property exempted from taxation by this State by the Constitution of the United States or by any Act of Congress passed pursuant to and in conformity with the Constitution of the United States.

(23) Intangible personal property specified in Sub-sections (3), (4) and (5) of Section 6 of this Article owned by any domestic ordinary business corporation which does no part of its business within this State.

(24) Working tools of mechanics or artisans moved or worked exclusively by hand.

(25) Tools (including mechanical tools), implements, whether worked by hand, steam or other motive power, machinery, manufacturing apparatus or engines used in manufacturing, whether temporarily idle or not, in any county (including the City of Baltimore) in which by law, resolution or ordinance the same are or may be exempt from county or city taxation; and the County Commissioners of any county and the Mayor and City Council of Baltimore are hereby authorized to pass such resolution or ordinance.

(26) Raw materials on hand and manufactured products in the hands of the manufacturer in any city and/or county in which by law, resolution or ordinance the same are or may be exempt from county and/or city taxation; provided that nothing in this sub-section shall exempt any such property from State taxation or from assessment therefor.

(27) Property, real or personal, owned by the Veterans of Foreign Wars of the United States, incorporated by special Act of Congress, The American Legion, incorporated by Act of Congress, or the Disabled American Veterans of the World War, incorporated in 1921 under the laws of Ohio, or any department, State or local unit, chapter, branch or post, whether incorporated or unincorporated, of any of said organizations; provided such property is used exclusively for houses, clubs, asylums, hospitals and burial grounds, or the maintenance thereof, of any of said organizations.

1931, ch. 425. 1935, ch. 225.

(28) Vessels of over five hundred (500) dead weight tons, and aircraft of over five (5) dead weight tons registered at any port in this State owned by American citizens or partnerships or by any domestic corporation regularly engaged in foreign or coastwise commerce between any port in the State of Maryland and any port or ports beyond the limits of the Chesapeake Bay and its tributaries, provided that the exemption granted by this sub-section shall end December 31, 1945.

(29) Intangible personal property held as part of the endowment of any incorporated hospital, asylum, or educational institution organized under the laws of this State no part of whose net earnings inures to the benefit of any private stockholder or member which are or shall be the gift of any non-resident of this State or of any foreign corporation to any such hospital, asylum, or educational institution of this State, to enable it to carry on or extend its charitable or benevolent objects, or to promote public education or the advancement of knowledge by scientific research, or which