

## CHAPTER 617.

(Senate Bill 201)

AN ACT to repeal and re-enact, with Amendments, Section 119A of Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Allegany County", sub-title "County Tax Collector", as said Section was enacted by Chapter 7 of the Acts of 1931, relating to the powers of the County Commissioners of Allegany County, under certain conditions, to grant, renew or extend any contract exempting the property of industrial and manufacturing companies from taxation.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 119A of Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Allegany County", sub-title "County Tax Collector", as said Section was enacted by Chapter 7 of the Acts of 1931, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

## 119A—

(A) For the purpose of encouraging the location of factories, industrial establishments, plants and the like in Allegany County, Maryland, the County Commissioners of said County are hereby authorized and empowered to exempt from County taxes the land and/or buildings, machinery and tools thereof and therewith used, and/or raw materials and products thereof, for a period of not more than ten years from the date of the location of such factories, industries, establishments, plants, and the like, and to ratify any contracts heretofore made for the purpose of inducing the location of any factory, industry, establishment or plant to locate in Allegany County.

(B) When in the opinion of the County Commissioners of Allegany County the public welfare so requires that the extension, growth and development of factories, industries, establishments, plants, and the like in Allegany County be encouraged the said County Commissioners may grant a yearly extension to such exemption from taxes theretofore granted to any such factory and industry, and the said County Commissioners may grant a yearly exemption to industries, factories, establishments or plants already located and situated in Allegany County at their discretion. No such exemptions or extension of exemptions