

CHAPTER 561.

AN ACT to repeal Sub-paragraph (C) Sub-title "Abatements to Encourage Manufactures" of paragraph (28) title "Taxes" of the New Charter of Baltimore City, Revised Edition 1915, and to re-enact the same so as to include laundries as manufacturing industries.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That sub-paragraph (C) sub-title "Abatements to Encourage Manufactures" of paragraph (28) title "Taxes" of the New Charter of Baltimore City, Revised Edition 1915, be, and it is hereby repealed and re-enacted, with amendments, so as to read as follows:

(c) Abatements to Encourage Manufactures.

To provide by general ordinance, whenever it shall seem expedient for the encouragement of the growth and development of manufactures and manufacturing industry in the said city, for the abatement of any or all taxes levied by authority of the said Mayor and City Council of Baltimore, or by ordinance thereof, for any of the corporate uses thereof, upon any or all personal property of every description owned by any individual, firm or corporation in said city, and property subject to valuation and taxation therein, including mechanical tools or implements, whether worked by hand or steam or other motive power, machinery, manufacturing apparatus or engines, raw materials on hand, stock in trade, bills receivable, and business credits of every kind, which said personal property shall be actually employed or used in the business of manufacturing in said city; provided that such abatement shall be extended to all persons, firms and corporations engaged in the branches of manufacturing industry proposed to be benefited by any ordinance passed under the provisions of this paragraph of this section. Any taxes so abated shall be deducted from the taxes payable upon the capital stock, taxable in said city, of manufacturing corporations, incorporated under the laws of the State of Maryland and located in said city; but nothing herein contained shall affect in any way the taxes that are now or may hereafter be payable by law to the State of Maryland or any of the counties or municipalities of the State on the capital stock of manufacturing corporations, incorporated under the laws of this State and located in Baltimore City. It shall be the duty of the Appeal Tax Court to make such abatement of taxes, levied as aforesaid, as may be authorized and directed by ordinance,