

Allegany County Jail for not more than six months, or both fine and imprisonment in the discretion of the Court.

SEC. 7. *And be it further enacted*, That this Act is an emergency law necessary for the immediate preservation of the health and general welfare of the residents of the City of Cumberland, and three-fifths of the members of each House of the General Assembly concurring therein, by yea and nay vote, the same shall be effective from the date of its passage.

Approved February 19, 1931.

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#### CHAPTER 7.

AN ACT to add one new section to Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Allegany County," sub-title "County Tax Collector," to be known as Section 119A, authorizing the County Commissioners of Allegany County, for the purpose of encouraging and inducing the location and extension of factories, industries, plants and the like in Allegany County, to exempt the same from County taxes for limited periods of time and to ratify any contracts relating to the same.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That one new section be, and the same is hereby added to Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Allegany County," sub-title "County Tax Collector," to be known as Section 119A and to read as follows:

119A. That for the purpose of encouraging the location and extension, and the growth and development of factories, industries, 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 and extension 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 fac-