

located as to which a direct apportionment is essential in order to arrive at a just and fair apportionment. (3) The remainder of the operating property permanently located shall be apportioned in accordance with such method or methods as will justly and fairly apportion to the several counties and cities such part of the value thereof as is reasonably attributable to the parts thereof located in each such county or city. Operating property not permanently located in any county or city, shall, in so far as is reasonably consistent with a just and fair apportionment, be apportioned to counties and cities in proportion to the valuation and location of permanently located operating property directly apportioned. Any such operating property not permanently located in any county or city, including mobile operating property, which cannot fairly and justly be so apportioned, shall be apportioned to the county and/or city in which the owner resides. In computing the assessment for purposes of county or city taxation of operating property (except land), other than operating property (except land) assessed as provided in paragraphs (e) and (f), in any county or city, the Commission shall deduct from so much of the aggregate value of the operating property as is apportioned to such county or city, the assessed value of operating land located in such county or city and included in such operating property, and shall also deduct such part or parts of such operating property located in such county or city as are exempt from county or city taxation under Section 7 or any special act or acts, and separately valued under paragraph (c).

SEC. 8. *And be it further enacted*, That a new section be and the same is hereby added to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Method of Assessment", said new section to be known as Section 13 $\frac{1}{2}$, to follow immediately after Section 13, and to read as follows:

13 $\frac{1}{2}$. (a) In determining how much of the rolling stock of any person, except persons assessable under Section 13, is habitually used on railroads in this State, the State Tax Commission shall take into consideration the mileage made by the items thereof within and without the State.

(b) The Commission shall allocate to this State the same proportion of the rolling stock of parlor and sleeping car companies habitually used on railroads in this State which the main track mileage in this State over which such rolling stock is habitually used bears to the total main track mileage within and without this State over which such rolling stock is habitually used.