

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, or 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, as aforesaid. Said court shall further keep a record of all abatements made by it as aforesaid and report in writing the aggregate amount thereof to the Mayor and City Council of Baltimore on or before the fifteenth day of October in each year, and provided further that laundry machinery when employed or used in the business of laundering shall be classed as manufacturing within the purposes of this sub-paragraph.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1943.

Approved May 4, 1943.

CHAPTER 519.

(House Bill 408)

AN ACT to repeal and re-enact, with amendments, Section 160 of Article 56 of the Annotated Code of Maryland (1939 Edition), title "Licenses", sub-title "Motor Vehicles", sub-heading "Fees for Registration of Motor Vehicles", as said section was amended by Chapters 185 and 211 of the Acts of 1941, including Ridgely, Denton and Greensboro within the provisions of said section.