

## CHAPTER 776.

(Senate Bill 493)

AN ACT to repeal and re-enact with amendments subsection (23) of Section 7 of Article 81 of the Annotated Code of Maryland (1943 Supp.), title "Revenue and Taxes," sub-title "What Shall Be Taxed and Where."

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That subsection (23) of Section 7 of Article 81 of the Annotated Code of Maryland (1943 Supp.), title "Revenue and Taxes," sub-title "What Shall Be Taxed and Where," be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

(23) Tools (including mechanical tools), implements, whether worked by hand, steam or other motive power, machinery, manufacturing apparatus or engines used in manufacturing, whether temporarily idle or not, in any county or city, as herein defined, (including the City of Baltimore) whether exempted by the county in which said city is located or not, in which by law, resolution or ordinance the same are or may be exempt from county or city taxation; and the County Commissioners of any county and any city, as herein defined, including the Mayor and City Council of Baltimore, are hereby authorized to pass such resolution or ordinance. Exemption by either a county or a city in said county shall not preclude the other taxing jurisdiction from imposing taxes on the property so exempted by the one jurisdiction. If any county shall exempt the property hereunder, and a city in said county shall tax such property, the county shall furnish or make available to the taxing authorities of said city the assessment on the property so exempted by the county and taxed by the city.

SEC. 2. *And be it further enacted,* That this Act shall take effect on June 1, 1945.

Approved April 27, 1945.

## CHAPTER 777.

(Senate Bill 496)

AN ACT to repeal and re-enact, with amendments, Section 93 of Article 52 of the Annotated Code of Maryland