

CHAPTER 321

(Senate Bill 337)

AN ACT to repeal and re-enact, with amendments, Sub-sections 7 (23) and 7 (24) of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "Ordinary Taxes. What Shall Be Taxed and Where"; and to repeal and re-enact, with amendments, Section 12 of said Article, sub-title "Method of Assessment," providing that in ANNE ARUNDEL COUNTY, Frederick County and Frederick City manufacturers' machinery and Manufacturers' inventories shall be partially exempt from taxation and establishing a basis for the assessment of stock in business in ~~Frederick County~~. ANNE ARUNDEL COUNTY, FREDERICK COUNTY AND FREDERICK CITY.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sub-sections 7 (23) and 7 (24) of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "Ordinary Taxes. What Shall Be Taxed and Where," and Section 12 of said Article, sub-title "Method of Assessment," be and they are hereby repealed and re-enacted, with amendments, to read as follows:

7.

(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

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.