

Tax Collector", as said section was amended by Chapter 617 of the Acts of 1947, relating to exemptions of county and municipal taxes on land and buildings, tools and machinery, raw materials and manufactured products, and other personal property of new manufacturing, fabricating or assembling industries locating in Allegany County, such exemption to be for a period of ten (10) years from the year of location of said new manufacturing, fabricating or assembling industries in Allegany County, being for the purpose of encouragement and inducement of the location, growth and development of new manufacturing, fabricating or assembling industries, factories and plants in Allegany County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 119A of Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Allegany County", sub-title "County Tax Collector", as said section was repealed and re-enacted by Chapter 617 of the Acts of 1947, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

*119A. That for the purpose of encouragement and inducement of location, growth and development of new manufacturing, fabricating or assembling industries, factories, and plants in Allegany County, the following property of new manufacturing, fabricating or assembling industries shall be exempt from assessment and from all county and municipal taxation:*

*Land, buildings, any or all 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, raw materials on hand and manufactured products in the hands of the manufacturer, and any or all other personal property actually employed or used in the business of manufacturing, fabricating or assembling in the said County. Any such exemption from taxes shall apply to all new manufacturing, fabricating or assembling industries; that is, shall be effective as to all persons, firms and corporations who shall engage as a new manufacturing, fabricating or assembling industry in Allegany County; such exemption to be for a period of ten (10) years from the year of the location of such factory, industry, establishment or plant in Allegany County.*

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1951.

Approved April 13, 1951.