

CHAPTER 18

(House Bill 293)

AN ACT to add a new section to Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Allegheny County", sub-title "County Tax Collector", to be known as Section 119B and to follow immediately after Section 119A of said Article, providing certain county and municipal tax exemptions for extensions and additions to established industries located in Allegheny County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new section be and it is hereby added to Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Allegheny County", sub-title "County Tax Collector", to be known as Section 119B, to follow immediately after Section 119A of said Article, and to read as follows:

119B. (a) In order to encourage and induce the expansion, growth and development of established manufacturing, fabricating, assembling, processing and distributing industries, factories and plants in Allegheny County, the following property of expansion units, extensions and additions to such established industries, factories and plants wholly located in Allegheny County, which expansions, additions and extensions were made or constructed on or after June 1, 1951, shall be exempt from assessment and all County and municipal taxes, for the periods and with the limitations as hereinafter specified:

(b) Exempted property shall be limited to land, buildings, 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; and all other personal property, EXCEPT RAW MATERIALS, used in the business of such expansion unit, extension or addition.

(c) The exemptions herein provided shall be only for the following periods—

(1) Three years from the date of completion of such extension, expansion or addition, if the assessable value of

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.