

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 120B be and it is hereby added to Article 12 of the Code of Public Local Laws of Maryland (1930 Edition), title "Garrett County", sub-title "County Treasurer", said new section to follow immediately after Section 120A of said Article and sub-title, as enacted by Chapter 194 of the Acts of 1953, and to read as follows:*

120B. (a) In order to encourage and induce the location of new industries and the expansion, growth and development of established manufacturing, fabricating, assembling, processing and distributing industries, factories and plants in Garrett County, the Board of County Commissioners of Garrett County and the Mayor and City Council by whatever name known, of every municipal corporation in Garrett County, is authorized and directed to exempt from taxation for a period of ten (10) years from the date of its completion, the plant, raw materials used for manufacturing, equipment and real estate of any new business or industry, or any expansion unit, extension and addition to such established industries, factories and plants, wholly located within Garrett County and completed after June 1, 1955, provided the assessable value of the plant, raw materials used for manufacturing, equipment and real estate of such new industries, or extensions or additions to established industries, shall be greater than Ten Thousand Dollars (\$10,000.00) in each instance, and provided that such business or industry shall give employment to an additional twenty (20) or more persons.

(b) The exemptions granted herein shall be limited to land, buildings, tools, including mechanical tools, implements, machinery, motors or engines used in manufacturing, raw materials used for manufacturing, and other personal property necessary for the maintenance and operation of the businesses or industries.

(c) Provided, however, that there shall be no such tax exemption for mere replacements of deteriorated or obsolete tools, machinery, equipment and buildings. Tools, machinery, equipment and buildings constructed or acquired for the purpose of increasing production, or improving the competitive position of industries, factories or plants shall be eligible for a tax exemption, but only to the extent of the increased assessable value resulting from such improvement, expansion or addition.

(d) All property exempted herein shall be listed separately and filed with the Supervisor of Assessments of Garrett County, annually. The Supervisor's reports shall show amounts of the exempted property of each separate business or industry. The aggregate assessable value of all plants, expansions, extensions or additions completed within each calendar year shall be determined by the County Assessor and reported to The County Commissioners of Garrett County annually. The exemption granted herein shall not apply to the drilling of oil or gas wells OR COAL MINING, and shall extend only to county or municipal taxes due by such businesses or industries, on and after January 1, 1956.

SEC. 2. *And be it further enacted, That if any word, clause or provision of this Act is held by a court of competent jurisdiction to be invalid or unconstitutional, such invalidity or unconstitutionality shall affect only the word, clause or other provision held to be invalid or unconstitutional and shall not apply to other parts of this Act or*