

## CHAPTER 527

(House Bill 726)

AN ACT to repeal and re-enact, with amendments, Sections 8(23) and 8(24) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes," sub-title "What Shall be Taxed and Where," amending the provisions of the law relating to the tax exemption provided in Washington County for certain tools, implements, machinery, manufacturing apparatus or engines and also for certain raw materials and manufactured products.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 8(23) and 8(24) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes," sub-title "What Shall Be Taxed And Where," by and they are hereby repealed and re-enacted, with amendments, to read as follows:

8.

(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 authority of said city the assessment on the property so exempted by the county and taxed by the city. Such a tax exemption as is provided in this sub-section shall be mandatory in Anne Arundel County, Frederick County and in the City of Frederick for county and municipal taxation, in the amount of at least twenty-five per centum (25%) of the total assessed valuation *and such a tax exemption as is provided in this sub-section shall be mandatory in Washington County in the amount of at least twenty-five per centum (25%) of the total assessed valuation.*

(24) Raw materials on hand and manufactured products in the hands of the manufacturer in any city and/or county in which by law, resolution or ordinance the same are or may be exempt from county and/or city taxation; provided that nothing in this sub-section shall exempt any such property from State taxation or from assessment therefor. Such a tax exemption as is provided in this sub-section shall be mandatory in Anne Arundel County, Frederick County and

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.