

, QUEEN ANNE'S COUNTY, WASHINGTON COUNTY AND WORCESTER COUNTY, *Talbot County*, WICOMICO COUNTY, AND DORCHESTER COUNTY.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1957.

Approved March 11, 1957.

CHAPTER 147

(Senate Bill 246)

AN ACT to add new Sections 805S to 805X, inclusive, to Article 22 of the Code of Public Local Laws of Maryland (1930 Edition), title "Washington County", said new Sections to follow immediately after Section 805R thereof, as said Section 805R was enacted by Chapter 368 of The Acts of 1945, to be under the new sub-title "Trailers", establishing a property tax on trailers in Washington County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That new Sections 805S to 805X, inclusive, be and the same are hereby added to Article 22 of the Code of Public Local Laws of Maryland (1930 Edition), title "Washington County", said new Sections to follow immediately after Section 805R thereof, as said Section 805R was enacted by Chapter 368 of The Acts of 1945, to be under the new sub-title "Trailers", and to read as follows:

Trailers

805S. *The annual County tax rate for any and all trailers owned and maintained in Washington County shall be the same as the current real estate tax rate for the particular fiscal year in which the tax is levied. Any trailer which is maintained in Washington County for a period exceeding thirty days shall be subject to the County tax and the owner or lessee of such trailer must register with the County Tax Collector and pay the tax within ten days following the initial thirty-day period. If the trailer is removed from Washington County for a period not exceeding ten days, it shall not constitute a removal from the County for taxable purposes.*

805T. *The County Tax Collectors shall issue to the owner or lessee of the trailer a trailer tax tag after payment of said tax, said tag which must be displayed on the trailer at all times in a conspicuous place. The taxable year shall commence as of the thirtieth day after the arrival of the trailer in Washington County. If at any time during the year, the trailer is removed from Washington County, then the owner or lessee thereof shall receive a refund of a portion of the tax upon application therefor to the County Tax Collect-*

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.