

of the stock in business of registered motor vehicle dealers, the value of used motor vehicles, titled in Maryland and taken in trade by such dealers as partial payments on the purchase of other motor vehicles, shall be excluded. Provided, however, that for municipal taxation in the City of Frederick such stock in business shall be assessed at seventy five per centum (75%) of such fair average value for the twelve months preceding the date of finality. For county taxation in Washington County, the amount of fifteen hundred dollars (\$1,500.00) in value of the stock in trade, or one quarter of the value of all the stock in trade, whichever is the greater figure, shall be entirely exempt from assessment and taxation; and the remainder, if any, then shall be assessed and taxed at seventy five per centum (75%) of such fair average value for the twelve months preceding the date of finality. 15. (D) For the purpose of county taxation in Allegany, Anne Arundel, Baltimore, Calvert, Caroline, Carroll, Cecil, Frederick, Garrett, Harford, Howard, Kent, **[Montgomery,]** **[Prince George's,]** Queen Anne's, Somerset, Talbot, Wicomico and Worcester counties and the City of Annapolis, such stock in business shall be assessed at sixty per centum (60%) of such fair average value for the twelve months preceding the date of finality. *For the purpose of county taxation in MONTGOMERY AND Prince George's County COUNTIES, stock in business shall be assessed at fifty per centum (50%) of such fair average value for the twelve months preceding the date of finality. Provided, further, however, that any person, firm or corporation who shall take advantage of the provisions of this section shall not be allowed the exemption in the percentage of the total assessed valuation, which is provided by Section 9, Sub-section (24) of this Article.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1959 JANUARY 1, 1960.

Approved May 5, 1959.

CHAPTER 824

(House Bill 672)

AN ACT to repeal and re-enact, with amendments, Sections 84C, 84D, 84E and 84G of Article 9 of the Code of Public Local Laws of Maryland (1930 Edition), as enacted by Chapter 183 of the Acts of 1951, title "Charles County", sub-title "County Commissioners", relating generally to coin operated mechanical or electrical amusement and gambling devices or machines in Charles County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 84C, 84D, 84E and 84G of Article 9 of the Code of Public Local Laws of Maryland (1930 Edition), as enacted by Chapter 183 of the Acts of 1951, title "Charles County", sub-title "County

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.