

turing, whether temporarily idle or not, raw materials on hand and manufactured products in the hands of the manufacturer, and any or all other personal property actually employed or used in the business of manufacturing, fabricating or assembling in the said County. Any such exemption from taxes shall apply to all new manufacturing, fabricating or assembling industries; that is, shall be effective as to all persons, firms and corporations who shall engage as a new manufacturing, fabricating or assembling industry in Allegany County; such exemption to be for a period of ten (10) years from the year of the location of such factory, industry, establishment or plant in Allegany County.

(b) An exemption from county taxes shall also apply to land and buildings acquired and owned by any person, firm, partnership, or corporation for the purpose of leasing such land and buildings to manufacturing, fabricating or assembling industries, factories and plants when the lease is part of a bona fide plan to encourage and promote the location of such industries, factories and plants in Allegany County, and provided that the County Commissioners within their discretion recognize and accept the plan as such. The exemption shall not apply in any case where the primary motive for such lease is to avoid payment of county taxes. The exemption herein provided for shall be for a period of ten (10) years beginning with the year such factory, industry or plant occupies such land and buildings, except that the exemption shall cease should the industry, factory or plant leave the exempted property prior to the end of the ten (10) year period.

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

Approved April 8, 1959.

CHAPTER 501

(House Bill 767)

AN ACT to add a new section to the Code of Public Local Laws of Allegany County (1955 Edition—being Article 1 of the Code of Public Local Laws of Maryland), title “Allegany County”, sub-title “LaVale Sanitary Commission”, said new section to be known as Section No. 337A and to follow immediately after Section 337 thereof, relating to the powers of the LaVale Sanitary Commission and authorizing said Commission to borrow money not in excess of Fifty Thousand Dollars (\$50,000.00) in the aggregate at any one time, to execute its promissory notes therefor, and to repay said loans out of any money lawfully coming into its possession not specifically marked for a special fund or funds.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new section be and it is hereby added to the Code of Public

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.