

facturer of every person, firm, or corporation first engaged after January 1, 1965, in any manufacturing or commercial business, be entirely exempt from valuation and assessment.

(d) For the purpose of county taxation in Allegany, Baltimore, Calvert, Caroline, [Carroll,] Cecil, Charles, Dorchester, Frederick, Garrett, Harford, Howard, Kent, Queen Anne's, Somerset, Talbot, Wicomico and Worcester counties, 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, Anne Arundel and Prince George's 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.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1964.

Approved April 7, 1964.

CHAPTER 20

(Senate Bill 17)

AN ACT to repeal and re-enact, with amendments, Section 71 of Article 26 of the Annotated Code of Maryland (1963 Supplement), title "Courts," subtitle "Juvenile Causes"; to repeal Sections 300 to 312, inclusive, of the Code of Public Local Laws of Allegany County (1963 Edition, being Article 1 of the Code of Public Local Laws of Maryland), title "Allegany County," subtitle "Juvenile Court," and to repeal said subtitle; to add a new Section 34A to said Allegany County Code to follow immediately after Section 34 thereof to be under the subtitle "Circuit Court" and under the new subheading "Probation Officer"; and to add a new Section 35(f) to said Allegany County Code, subtitle "Classified Service," to follow immediately after Section 35(e) thereof, providing that Allegany County shall be included in the so-called state wide Juvenile Court law, repealing the local laws of Allegany County with respect to the Juvenile Court and the Magistrate for juvenile causes, making provision for the terms and conditions under which the present Juvenile Court is abolished and jurisdiction in juvenile causes is given to the Circuit Court for Allegany County, and relating generally to the jurisdiction for and the handling of juvenile causes in Allegany County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 71 of Article 26 of the Annotated Code of Maryland (1963 Supplement), title "Courts," subtitle "Juvenile Causes," be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

71.

The provisions of this subtitle shall not apply to the City of Baltimore, [Allegany,] or Montgomery [counties] County.

SEC. 2. *And be it further enacted,* That Sections 300 to 312, inclusive, of the Code of Public Local Laws of Allegany County (1963