

Additional Supplement), title "Revenue and Taxes", sub-heading "What Shall Be Taxed and Where", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

9.

(23) Tools (including mechanical tools), implements, whether worked by hand, steam or other motive power, machinery, manufacturing [or farming] 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, [are exempt from State taxation; and such tools, implements, machinery, apparatus, or engines are exempt from local taxation] in any political subdivision 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 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 authorities 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 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 in the amount of forty per centum (40%) of the total assessed valuation, in Frederick County and each year beginning in the tax year 1964 the exemption in Frederick County shall increase ten per centum (10%) until an exemption of one hundred per centum (100%) is reached, 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; AND SUCH A TAX EXEMPTION SHALL BE MANDATORY IN KENT COUNTY AS TO ALL MANUFACTURERS EMPLOYING IN EXCESS OF THIRTY (30) PERSONS, IN THE AMOUNT OF SEVENTY-FIVE PER CENT (75%) OF THE TOTAL ASSESSED VALUATION, SAID EXEMPTION TO BE EFFECTIVE FOR THE PERIOD ENDING DECEMBER 31, 1970, ONLY. *Notwithstanding the provisions of this sub-section, tools (including mechanical tools), implements, whether worked by hand, steam, or other motive power, machinery, manufacturing or farming apparatus, or engines, used in manufacturing or farming, whether temporarily idle or not, are exempt from State taxation.*

(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