

2.

(25) *The word manufacturing includes, without limitation, the operation of sawmills, grain or feed mills, and of machinery and equipment used in the extraction ~~or~~ AND processing of minerals, metals, or any earthen materials, and/or by-products resulting from such extraction or processing.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1965.*

Approved March 11, 1965.

CHAPTER 95

(Senate Bill 92)

AN ACT to repeal Section 322 of Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title "Carroll County", sub-title "Revenue and Taxes", and to repeal and re-enact with amendments, Section 322A thereof, as last amended by Chapter 260 of the Acts of 1957, repealing the local laws of Carroll County concerning revenue and taxes in order to repeal an unnecessary provision granting a tax exemption to the Carroll County Agricultural and Fair Association, and also modifying and imposing a tax on certain tobacco products in order to clarify these provisions and to make them consistent with statewide law.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 322 of Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title "Carroll County", sub-title "Revenue and Taxes", be and it is hereby repealed; that Section 322A thereof, as last amended by Chapter 260 of the Acts of 1957, be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

322A. (a) The County Commissioners of Carroll County are hereby authorized and directed to levy and impose a tax to be paid and collected on all [cigarettes,] cigars, smoking tobacco and chewing tobacco possessed or held in Carroll County by any person, firm or corporation for sale on and after [the effective date of this Act] *March 18, 1957*, at the following rates or amounts:

(1) [On cigarettes: Two cents (2¢) for each twenty cigarettes or fractional part thereof.

(2)] On cigars:

Class I: Selling at retail for less than Seven Cents (7¢) each.....005

Class II: Selling at retail for not less than Seven Cents (7¢) each and not more than Fifteen Cents (15¢) each.....01

Class III: Selling at retail for more than Fifteen Cents (15¢) each and not more than Thirty Cents (30¢) each.....02

Class IV: Selling at retail for more than Thirty Cents (30¢) each03