

as of the beginning of the ten-year period, farm implements AS NOW TAXED shall be exempted in increasing amounts in equal ratios for each of the ten years, until at the end of the ten-year period, and thereafter, such implements are entirely exempt. At any time before the end of the ten-year period, the County Commissioners, by resolution, may provide for an entire exemption of farm implements; or may provide for an entire exemption in a lesser period of time than ten years, in which case farm implements shall be exempted in increasing amounts in equal ratios for each year of the lesser period, until at the end of the lesser period they are entirely exempt.

(40½) For purposes of county taxation only in Carroll County, and over a ten-year period beginning in the year 1966 JULY 1, 1965, and as of the beginning of the ten-year period, livestock AS NOW TAXED shall be exempted in increasing amounts in equal ratios for each of the ten years, until at the end of the ten-year period, and thereafter, livestock is entirely exempt. At any time before the end of the ten-year period, the County Commissioners, by resolution, may provide for an entire exemption of livestock; or may provide for an entire exemption in a lesser period of time than ten years, in which case livestock shall be exempted in increasing amounts in equal ratios for each year of the lesser period, until at the end of the lesser period they are entirely exempt.

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

Approved April 8, 1965.

CHAPTER 366

(House Bill 1178)

AN ACT to repeal and re-enact, with amendments, Section 149 of Article 2B of the Annotated Code of Maryland (1957 Edition), title "Alcoholic Beverages," subtitle "Boards of License Commissioners," to change the sum of money appropriated annually by the County Commissioners of Frederick County for the office and other expenses of the alcoholic beverage license commissioner of the county.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 149 of Article 2B of the Annotated Code of Maryland (1957 Edition), title "Alcoholic Beverages," subtitle "Boards of License Commissioners," be and it is hereby repealed and re-enacted, with amendments, and to read as follows:*

149.

In Frederick County, the Governor shall appoint a license commissioner for Frederick County, who, at the time of his appointment shall be a resident and taxpayer of Frederick County and shall have resided in said county for not less than five years next pre-