

title "Motor Vehicles", sub-title "Administration—Registration—Titling", to provide that the person accompanying the holder of a learner's permit may be an out of state driver provided that he is regularly licensed in some other state.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 90(c) of Article 66½ of the Annotated Code of Maryland (1957 Edition), title "Motor Vehicles", sub-title "Administration—Registration—Titling", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

90.

(c) Such instruction and examination permit shall entitle the person to whom it is issued to operate a motor vehicle only when accompanied by a regularly licensed [Maryland] operator or chauffeur of Maryland or of any other state who is actually occupying a seat beside the person under instruction, and shall be valid only for sixty days from the date of issue for the purpose of instruction, after which time it shall expire and become void.

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

Approved May 4, 1965.

CHAPTER 674

(Senate Bill 663)

AN ACT to repeal and re-enact, with amendments, Section 15 (d) of Article 81 of the Annotated Code of Maryland (1964 Supplement), title "Revenue and Taxes", sub-title "Methods of Assessment", adding to this section which prescribes the method of evaluating and assessing store stock or business and corporation inventory in the various subdivisions of Maryland a special exemption measured in an amount of store inventory for Howard County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 15 (d) of Article 81 of the Annotated Code of Maryland (1964 Supplement), title "Revenue and Taxes", sub-title "Methods of Assessment", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

15.

(d) For the purpose of county taxation in Allegany, Baltimore, Calvert, Caroline, 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. *However, in Howard County the first three thousand dollars (\$3,000) of said business stock or inventory of any person, firm or corporation engaged in commercial business in said county shall be exempt from county taxation.* For