

amending the laws concerning the so-called manufacturers' tax exemption in Allegany County.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 82 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the Code of Public Local Laws of Maryland), title "Allegany County", subtitle "County Treasurer", be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

82.

(a) *In order to encourage and induce the expansion, growth and development of established manufacturing, fabricating and assembling industries, factories and plants in Allegany County, the following property of expansion units, extensions and additions to such established industries, factories and plants wholly located in Allegany County, which expansions, additions, and extensions were made or constructed on or after June 1, 1951, shall be exempt from assessment and all County and municipal taxes, for the periods and with the limitations as hereinafter specified:*

(b) *Exempted property shall be limited to land, land improvements, buildings, tools, including mechanical tools; implements, whether worked by hand, steam or other motive power; machinery, manufacturing apparatus, or engines used in manufacturing, whether temporarily idle or not; and all other personal property, including power, maintenance, research, pollution abatement and other supporting facilities, and inventories, except raw materials, used in the business of such expansion unit, extension or addition. "Expansion unit" includes any machine or manufacturing apparatus, or any addition to a machine or manufacturing apparatus, constructed or acquired in connection with expansion, growth or development.*

(A) IN ORDER TO ENCOURAGE AND INDUCE THE EXPANSION AND GROWTH OF ESTABLISHED MANUFACTURING, FABRICATING AND ASSEMBLING INDUSTRIES, FACTORIES AND PLANTS IN ALLEGANY COUNTY, OR THE DEVELOPMENT OF NEW PRODUCTS OR INDUSTRIAL PROCESSES, THE FOLLOWING PROPERTY OF EXPANSION UNITS, ADDITIONS AND EXTENSIONS TO SUCH ESTABLISHED INDUSTRIES, FACTORIES AND PLANTS WHOLLY LOCATED IN ALLEGANY COUNTY, WHICH EXPANSIONS, ADDITIONS AND EXTENSIONS WERE MADE OR CONSTRUCTED ON OR AFTER JUNE 1, 1951, SHALL BE EXEMPT FROM ASSESSMENT AND ALL COUNTY AND MUNICIPAL TAXES, FOR THE PERIODS AND WITH THE LIMITATIONS AS HEREINAFTER SPECIFIED.

(B) EXEMPTED PROPERTY SHALL BE LIMITED TO LAND, IMPROVEMENTS TO LAND, BUILDINGS AND ALL PERSONAL PROPERTY, EXCEPT RAW MATERIALS, WHICH IS ACQUIRED, CONSTRUCTED OR USED IN CONNECTION WITH THE BUSINESS OF SUCH EXPANSION UNIT, EXTENSION OR ADDITION. "EXPANSION UNIT" INCLUDES ANY ADDITION TO A MACHINE OR MANUFACTURING APPARATUS, CONSTRUCTED OR ACQUIRED IN CONNECTION WITH EXPANSION, GROWTH OR DEVELOPMENT.