

CHAPTER 687

(Senate Bill 484)

AN ACT to repeal and re-enact, with amendments, Section 9 (40) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to provide for a complete exemption from State taxation for all livestock in the State.

AN ACT TO ADD NEW SECTION 9 (40D) TO ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1965 REPLACEMENT VOLUME), TITLE "REVENUE AND TAXES," SUBTITLE "WHAT SHALL BE TAXED AND WHERE," TO FOLLOW IMMEDIATELY AFTER SECTION 9 (40C), TO PROVIDE FOR A COMPLETE EXEMPTION FROM STATE TAXATION FOR ALL LIVESTOCK IN THE STATE.

SECTION 1. Be it enacted by the General Assembly of Maryland, That Section 9 (40) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

SECTION 1. *BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, THAT SECTION 9 (40D) BE AND IT IS HEREBY ADDED TO ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1965 REPLACEMENT VOLUME), TITLE "REVENUE AND TAXES," SUBTITLE "WHAT SHALL BE TAXED AND WHERE," TO FOLLOW IMMEDIATELY AFTER SECTION 9 (40C) AND TO READ AS FOLLOWS:*

9.

(40) For purposes of county taxation in Wicomico County only, livestock not being held for a longer period than six months, commonly known as "feeder" stock. For the purposes of county taxation in Howard County only, all livestock shall be exempt from assessment and taxation. For the purposes of county taxation in Howard County only, all livestock shall be exempt from assessment and taxation. For the purposes of county taxation in Baltimore County only, all livestock shall be exempt from assessment and taxation. *Notwithstanding the other provisions of this subsection, such livestock is exempt from State taxation for the taxable year beginning July 1, 1967.*

(40D) ALL LIVESTOCK SHALL BE EXEMPT FROM STATE TAXATION FOR THE TAXABLE YEAR BEGINNING JULY 1, 1967.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1967.*

Approved May 4, 1967.