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

Approved April 14, 1967.

CHAPTER 323

(House Bill 902)

AN ACT to add new Sections 9(11E) and (40D) to Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1966 Supplement), title "Revenue and Taxes," subtitle "What Shall be Taxed and Where," to follow immediately after Sections 9(11D) and (40C) thereof, respectively, to provide, over a period of years, for the gradual exemption of livestock and farm implements from county taxation in Washington County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Sections 9(11E) and (40B) be and they are hereby added to Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1966 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to follow immediately after Sections 9(11D) and (40C) thereof, respectively, and to read as follows:

9.

(11E) Notwithstanding the provisions of subsection (11) of this section, for the purposes of county taxation in Washington County, the farming implements of any bona fide farmer as now taxed shall, over a four-year period beginning July 1, 1967, be exempted in increasing amounts in equal ratios for each of the four years, until at the end of the four-year period, and thereafter, such implements are entirely exempt.

(40D) For purposes of county taxation only in Washington County, and over a four-year period beginning on July 1, 1967, livestock as now taxed shall be exempted in increasing amounts in equal ratios for each of the four years, until at the end of the four-year period, and thereafter, such livestock shall be entirely exempt.

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

Approved April 14, 1967.

CHAPTER 324

(House Bill 903)

AN ACT to repeal and re-enact, with amendments, Section 90(b)(2) of Article 2B of the Annotated Code of Maryland (1966 Supplement), title "Alcoholic Beverages," subtitle "Hours and Days for