

## CHAPTER 362

(House Bill 1045)

AN ACT to repeal and re-enact, with amendments, Section 9(7)(a) 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 a tax exemption for the Bailey's Neck Park Association whether or not its real estate holdings exceed one hundred acres or are appurtenant to buildings used for charitable purposes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 9(7)(a) 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(1965 Replacement Volume), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

9.

(7)(a) Buildings and the ground not exceeding one hundred acres in area appurtenant thereto, and necessary for the respective uses thereof, equipment and furniture of hospitals, asylums, charitable, fraternal or benevolent institutions or organizations incorporated or unincorporated, no part of the net income, except sick or death benefits, of which inures to the benefit of any private shareholder or individual, provided such fraternal organizations are carried on solely for the mutual benefit of their members and their beneficiaries and not for profit and have a lodge system, with ritualistic form of work, and representative form of government *except that the buildings, and the grounds, whether or not they exceed one hundred acres or are appurtenant to buildings used for charitable purposes, which belong to the Bailey's Neck Park Association of Talbot County shall be entitled to the tax exemptions provided by this section.* The above exemptions shall also apply to any such property held by any corporation or trustees for the benefit of any of the foregoing institutions or organizations. Any property of such institutions or organizations which is commercially rented shall be taxable to the extent of such commercial use on fair value of the property so rented.

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

Approved April 14, 1967.

## CHAPTER 363

(House Bill 1053)

AN ACT to repeal and re-enact, with amendments, Section 8(j), 11(i), 18(j), 20(h-3), 89(g), and 100 of Article 2B of the Annotated Code of Maryland (1957 Edition and 1966 Supplement), title "Alcoholic Beverages," subtitles "Beer Licenses," "Beer, Wine and Liquor Licenses," and "Hours and Days for Sale," and