

hereby added to Article 81 of the Annotated Code of Maryland (1968 Supplement), title "Revenue and Taxes," subtitle "What Shall be Taxed and Where," to follow immediately after Section 9(11-I) thereof, and to read as follows:

9.

(11) Fifteen hundred dollars in value of the farming implements of any farmer. Notwithstanding the provisions of this subsection, in Caroline, Howard, Baltimore and Prince George's Counties, farm implements shall be exempt from assessment and taxation for county purposes. [Notwithstanding the provisions of this subsection, in Garrett County, farm implements shall be exempt from assessment and taxation in the amount of twenty-five hundred dollars.]

(11-J) Notwithstanding the provisions of subsection 11 of this section, in Garrett County, farm implements shall be exempt from assessment and taxation in the amount of twenty-five hundred dollars. Provided, however, in addition to the exemption hereinabove provided, that for the purposes of county taxation in Garrett County, the farm implements and livestock of any bona fide farmer shall be exempt to the extent of 50% of the value thereof for assessments made as of May 1, 1969; to the extent of the remaining 50% of the value thereof for assessments made as of May 1, 1970, so that from and after May 1, 1970, such farm implements and livestock shall be entirely exempt.

SEC. 2. *And be it further enacted, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two houses of the General Assembly, the same shall take effect on May 1, 1969.*

Approved April 9, 1969.

CHAPTER 89

(House Bill 804)

AN ACT to repeal and re-enact, with amendments, Section 163(j) of Article 2B of the Annotated Code of Maryland (1968 Replacement Volume), title "Alcoholic Beverages," subtitle "County Liquor Control Boards and Dispensaries," to increase the salary of the manager of the Kent County Liquor Control Board.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 163(j) of Article 2B of the Annotated Code of Maryland (1968 Replacement Volume), title "Alcoholic Beverages," subtitle "County Liquor Control Boards and Dispensaries," be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

163.

(j) In Kent County, in addition to the other powers listed in this section, the board shall have power to appoint a manager of said