

tion carrying on in Carroll County after January 1, 1965, the same or substantially the same manufacturing or commercial business which had been conducted by any other person, firm or corporation in Carroll County on or before January 1, 1965.

For purposes of this Section 15(b-2), no person, firm, or corporation shall be deemed to have engaged in any manufacturing or commercial business in Carroll County solely because such person, firm, or corporation performed any one or more of the following acts in Carroll County: (1) The execution of contracts relating to business to be carried on in Carroll County after January 1, 1965, including, but not limited to, contracts concerning the financing of business ventures and the construction of plant and equipment; and (2) the solicitation of orders by a resident salesman, if such orders are accepted outside the State of Maryland and delivery is made directly to the purchasers.

(b-3) *Harford County.*—For the purpose of county taxation in Harford County, such stock in any commercial business shall be assessed at the rate of sixty per centum (60%) of such fair average value for the twelve months ending January 1, 1966; and at the rate of forty per centum (40%) of such fair average value for the twelve months ending January 1, 1967; and at the rate of twenty per centum (20%) of such fair average value for the twelve months ending January 1, 1968. For all taxable years from and after January 1, 1968, for the purpose of county taxation in Harford County, such stock in business shall be entirely exempt from valuation, assessment, and taxation under the provision of this section.

(b-4) *Prince George's County.*—For the purpose of county taxation in Prince George's County, such stock in business shall be assessed at the rate of fifty per centum (50%) of such fair average value for the twelve months ending December 31, 1966; and at the rate of forty per centum (40%) of such fair average value for the twelve months ending December 31, 1967; and at the rate of thirty per centum (30%) of such fair average value for the twelve months ending December 31, 1968. Such assessment shall be diminished by ten per centum annually in regular progression in succeeding years on and after December 31, 1970 when, for the purpose of county taxation in Prince George's County, such stock in business shall be entirely exempt from valuation, assessment, and taxation under the provisions of this section. After July 1, 1969 county taxation, for the purposes of this section, shall be deemed to include levies made by the county commissioners for the Washington Suburban Sanitary Commission, the Maryland-National Capital Park and Planning Commission Metropolitan District, fire, special area and ad valorem taxes.

(b-5) *Montgomery County.*—For the purpose of county taxation in Montgomery County, such stock in business shall be assessed at the rate of fifty per centum (50%) of such fair average value for the twelve months ending December 31, 1966; and at the rate of forty per centum (40%) of such fair average value for the twelve months ending December 31, 1967; and at the rate of thirty per centum (30%) of such fair average value for the twelve months ending December 31, 1968. Such assessment shall be diminished by ten per centum (10%) annually in regular progression in succeeding years until on and after December 31, 1970 when, for the purposes of county taxation, such stock in business shall be entirely exempt from valuation, assessment, and taxation under the provision of this section.