

acquired in Talbot County after a certain date is not subject to any exemption from county taxation unless the exemption approved by the County Commissioners of Talbot County; and providing that the provisions of this Act shall prevail over any provisions found in Article 81 of the Code or elsewhere in the laws of Maryland relating to exemptions from county taxation on real property in Talbot County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 401A be and it is hereby added to Article 21 of the Code of Public Local Laws of Maryland (1930 Edition), title "Talbot County," to follow immediately after Section 401 thereof, and to be under the new subtitle "Real Property" and to read as follows:

401A. *Real Property*

(a) *Any real property in Talbot County acquired from and after ~~January~~ ± JUNE 30, 1972, shall not be subject to any exemption from county taxation unless the County Commissioners of Talbot County approve the exemption.*

(B) *BEFORE GRANTING ANY EXEMPTION UNDER THIS SECTION, THE COUNTY COMMISSIONERS SHALL CONDUCT A PUBLIC HEARING ON THE EXEMPTION UPON THE REQUEST OF ANY INTERESTED PARTY. IF THE COMMISSIONERS FIND THAT THE PROPERTY FOR WHICH EXEMPTION IS REQUESTED IS REASONABLY RELATED TO THE RELIGIOUS, SCIENTIFIC, CHARITABLE, OR OTHER PURPOSES OF THE OWNER OF THE PROPERTY, THEY SHALL APPROVE THE EXEMPTION. NO EXEMPTION SHALL BE GRANTED FOR ANY REAL PROPERTY WHICH IS NOT WHOLLY OR SUBSTANTIALLY USED TO FURTHER THE PURPOSE OF THE OWNER, NOR SHALL ANY EXEMPTION BE GRANTED FOR ANY REAL PROPERTY WHICH IS USED SOLELY AS OR AS A MEANS TO PRODUCE REVENUE, BUSINESS, OR INVESTMENT INCOME NOT DIRECTLY RELATED TO THE PURPOSES OF THE OWNER OF THE PROPERTY.*

~~(b)~~ (C) *The provisions of this section shall prevail over any of the provisions found in Article 81 of the Code or elsewhere in the laws of Maryland relating to exemptions from county taxation on real property in Talbot County.*

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1972.

Approved May 31, 1972.

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CHAPTER 725

(House Bill 1152)

AN ACT to repeal and re-enact, with amendments, Section 110 of Article 2B of the Annotated Code of Maryland (1968 Replacement Volume), title "Alcoholic Beverages," subtitle "Restrictions Upon