

“Admissions and Amusement Tax”); be and they are hereby repealed and re-enacted, with amendments, to read as follows:

9.

(i) Scouts. --Property owned either by the Boy Scouts [of the United States] of America or by the Girl Scouts of the United States of America and by their councils, units, and troops in the State and actually used exclusively for their purposes.

9 A.

(j) Livestock. --(1) Livestock of any farmer, [exempt] EXCEPT where declared to be taxable by this subsection.

(2) Notwithstanding the provisions of paragraph (1) above and subject to the power of exemption granted in subsection (m) of this section, such property shall be subject to county taxation only at 100% of its total assessed value in Baltimore City and in the following counties: Allegany, Anne Arundel, Prince George's, St. Mary's, Talbot and Worcester.

(3) In Dorchester, Frederick, Kent, Queen Anne's, and Wicomico counties, such property shall be subject to county taxation only on the effective date of this section and continuing thereafter at those percentages of its total assessed value which were in effect prior to the effective date of this section. After the effective date of this section such percentages may be changed as provided by subsection (m) of this section.

(4) In any city and for municipal purposes only, such property shall be fully taxable, or exempt in whole or part, as the governing body of the city may determine.

(5) Exemption by either a county or a city in the county shall not preclude the other jurisdiction from taxing such property and where a county has exempted the property but a city therein has not exempted it, the appropriate assessing authority shall provide the city with the assessment of the property.

16.

(g) Apportionment of other values of operating property to counties and cities. --In apportioning values of operating property, other than values of operating property apportioned under paragraphs (e) and (f), to counties and cities as required by paragraph (d), the Department shall proceed as follows: (1) Operating land at its assessed value shall be directly apportioned to the county and/or city in which it is located. (2) The Department shall value separately and directly apportion to the county and/or city in which they are respectively located only such other items of operating property permanently located as to which a direct apportionment is essential in order to arrive at a just and fair apportionment. (3) The remainder of the operating property permanently located shall be apportioned in accordance with such method or methods as will justly and fairly apportion to the several counties and cities such part of the value thereof as is reasonably attributable to the parts thereof located in each such county or city. Operating property not permanently located in any county or city, shall, insofar as is reasonably consistent with a just and fair apportionment, be apportioned to counties and cities in proportion to the valuation and location of permanently located operating property directly apportioned. Any such operating property not permanently located in any county or city, including mobile operating property, which cannot fairly and [just] JUSTLY be so apportioned, shall be apportioned to the county and/or city in which the owner resides. In computing the assessment for