

(House Bill 1361)

AN ACT concerning

Cecil County - Tax Exemption for Silos

FOR the purpose of exempting certain silos from certain taxation in Cecil County.

BY [[adding to]] ~~repealing and re-enacting, with amendments,~~

Article 81 - Revenue and Taxes
 Section [[9(p)]] 9C(g)
 Annotated Code of Maryland
 (1969 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That [[new Section 9(p) be and it is hereby added to]] Section 9C(g) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

[[9.

(P) IN CECIL COUNTY, SILOS USED PREDOMINATELY FOR PROCESSING OR STORAGE OF ANIMAL FEED INCIDENTAL TO OPERATION OF THE FARM ON WHICH THE SILO IS LOCATED ARE EXEMPT FROM COUNTY PROPERTY TAX ASSESSMENT AND TAXATION.]]

9C.

(g) In Cecil County, (1) real and tangible personal property owned by the Society for the Preservation of Maryland Antiquities, Inc.; [[and]] (2) real and tangible personal property owned by the Friends of the Library of Cecil County, Maryland, Inc.; AND (3) SILOS USED PREDOMINATELY FOR PROCESSING OR STORAGE OF ANIMAL FEED INCIDENTAL TO OPERATION OF THE FARM ON WHICH THE SILO IS LOCATED.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1974.

Approved April 30, 1974.