

Approved May 15, 1975.

CHAPTER 896

(Senate Bill 1155)

AN ACT concerning

Prince George's County - Commercial and
Industrial Occupancy Tax

FOR the purpose of authorizing the governing body of Prince George's County to impose a local commercial and industrial occupancy tax by legislative act on certain commercial and industrial properties; to enact certain other legislation to aid in the collection and administration of that tax; and providing that this tax shall expire after a certain time.

BY adding to

The Public Local Laws of Prince George's County
Section 75-4
Article 17 - Public Local Laws of Maryland
(1963 Replacement Volume and 1967 Supplement,
as amended)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 75-4 be and it is hereby added to The Public Local Laws of Prince George's County, being Article 17 of the Code of Public Local Laws of Maryland (1963 Replacement Volume and 1967 Supplement, as amended) to read as follows:

Article 17

75-4.

(A) FOR THE PURPOSE OF THIS SECTION, THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:

(1) "COMMERCIAL PROPERTY" MEANS THAT PROPERTY WHICH HAS BEEN DESIGNATED FOR A COMMERCIAL USE UNDER THE ZONING AUTHORITY OF THE DISTRICT COUNCIL OF PRINCE GEORGE'S COUNTY AND THAT PROPERTY WHICH HAS NOT BEEN GIVEN A COMMERCIAL ZONING DESIGNATION, BUT WHICH IS BEING UTILIZED IN A MANNER COMPARABLE TO ANY COMMERCIAL