

provision of this Act or application thereof to any person or circumstance is held invalid for any reason in a court of competent jurisdiction, the invalidity does not affect other provisions or any other application of this Act which can be given effect without the invalid provision or application, and for this purpose the provisions of this Act are declared severable.

SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 17, 1976.

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CHAPTER 621

(Senate Bill 1042)

AN ACT concerning

[[Baltimore City - Tax]] Personal Property -  
Exemption for Inventory of Foreign Imports

FOR the purpose of authorizing the [[Mayor and City Council of Baltimore to grant exemptions from ordinary municipal taxation to inventories of foreign imports of importers located in Baltimore City under certain conditions.]] governing body of any county or Baltimore City to grant exemptions from ordinary county or city taxation to inventories of foreign imports of importers located within the county or Baltimore City under certain conditions.

BY adding to

Article 91 - Revenue and Taxes  
Section 9A(e) (7)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

Preamble

[[The Port of Baltimore is engaged in international trade and the future growth and development of this trade is necessary.]]

The future growth and development of international trade is important and necessary to the State of Maryland.

Since *Low v. Austin*, 13 Wall 29, decided by the Supreme Court of the United States in 1871, no State could tax the inventories of an importer in the original package.