

## Garrett County - Manufacturer's Tax Exemption

~~FOR the purpose of repealing the manufacturer's tax exemption provisions of Garrett County. FOR the purpose of limiting the manufacturer's tax exemption provisions of Garrett County to industries established between June 1, 1955 and June 1, 1977.~~

BY repealing and reenacting, with amendments,

The Public Local Laws of Garrett County  
Section 9-26(a)  
Article 12 - Public Local Laws of Maryland  
(1971 Edition, as amended by Chapter 196  
of the Acts of 1976)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 9-26(a) of the Public Local Laws of Garrett County being Article 12 of the Public Local Laws of Maryland (1971 Edition, as amended by Chapter 196 of the Acts of 1976) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 12

9-26.

(a) In order to encourage and induce the location of new industries and the expansion, growth and development of established manufacturing, fabricating, assembling, processing and distributing industries, factories and plants in Garrett County, the Board of County Commissioners of Garrett County and the Mayor and City Council by whatever name known, of every municipal corporation in Garrett County, is authorized and directed to exempt from taxation for a period of ten (10) years from the date of its completion, the plant, raw materials used for manufacturing, equipment and real estate of any new business or industry, or any expansion unit, extension and addition to such established industries, factories and plants, wholly located within Garrett County and completed [after] BETWEEN June 1, 1955 AND JUNE 1, 1977, provided the assessable value of the plant, raw materials used for manufacturing, equipment and real estate of such new industries, or extensions or additions to established industries, shall be greater than (\$100,000) in each instance, and provided that such business or industry shall give employment to an additional twenty (20) or more persons.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.

Approved May 17, 1977. \_\_\_\_\_