

Sections 9A(a), (e) (1), (i) (1) and (j) (1) of this Article and Code be and they are hereby repealed and reenacted, without amendments; and that new Section 9A(n) be and it is hereby added to this Article and Code; and all to read as follows:

Article 81 - Revenue and Taxes

9A.

(a) The following tangible personal property shall be exempt from assessment and from State, county and city ordinary taxation, except as otherwise stated herein, each and all of which exemptions shall be strictly construed:

(c) (1) The following property used in manufacturing: tools (including mechanical tools); implements, however operated; machinery; manufacturing apparatus or engines, whether or not in use; except where [such] THE property is 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 the following counties: Allegany, ~~Galvert,~~ Caroline, Carroll, Dorchester, Garrett, [Queen Anne's,] Somerset, Talbot, Wicomico, and Worcester.

(d) (1) From county and city taxation only, raw materials and manufactured products in the possession of a manufacturer, except where [such] THE property is declared to be taxable by this subsection.

(3) In Baltimore, Charles, AND HOWARD, ~~AND Kent~~ [and Queen Anne's] 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 or by the provisions of any other law.

(e) (1) From county and city taxation only, the stock in business of every person, firm or corporation engaged in any manufacturing or commercial business, except where declared to be taxable by this subsection.

(3) In Anne Arundel, Charles, Frederick, AND HOWARD, ~~AND Kent~~ [and Queen Anne's] 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)