

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved April 11, 1978.

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CHAPTER 102

(House Bill 192)

AN ACT concerning

Tax Exemptions - Foreign Imports

FOR the purpose of specifying that a ~~city~~ municipality may grant an exemption from ordinary taxation to inventory of foreign imports of certain businesses under certain conditions.

BY repealing and reenacting, without amendments,

Article 81 - Revenue and Taxes  
Section 9A (a)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1977 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 9A (e) (7)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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:

(e) (7) The governing body of any CITY MUNICIPALITY, county, or Baltimore City may ~~be~~ BY ordinance or resolution grant an exemption from ordinary taxation to the inventory of foreign imports of businesses engaged in importing if the imported property is in the hands of the importer and is in the original package.