

(e) Provided, however, that there shall be no exemptions for mere replacements of deteriorated or obsolete tools, machinery, equipment and buildings. However, tools, machinery, equipment, and buildings constructed or acquired for the purpose of increasing production, or improving the competitive position of industries, factories or plants, shall be exempt, but only to the extent of the increased assessable value resulting from such improvement, expansion or addition.

(f) All property exempted herein shall be listed in a separate column upon the assessment schedule filed annually with the State Tax Commission or the Supervisor of Assessments of Caroline County, showing the period of such and giving such information showing date of completion and valuation thereof.

(g) The provisions of this section shall not affect County or municipal taxes due prior to January 1, 1954.

(H) THE PROVISIONS OF THIS SECTION DO NOT APPLY TO ANY INDUSTRY DESCRIBED IN SUBSECTION (A) OF THIS SECTION WHICH IS CONSTRUCTED, EXPANDED, OR OTHERWISE ESTABLISHED IN CAROLINE COUNTY ON OR AFTER JULY 1, 1980. THE PROVISIONS OF THIS SECTION DO APPLY, HOWEVER, TO INDUSTRIES WHICH HAVE BEGUN CONSTRUCTION PRIOR TO JULY 1, 1980.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 20, 1980.

CHAPTER 689

(House Bill 2011)

AN ACT concerning

Board of Public Works - Prison Facilities

FOR the purpose of prohibiting, after a certain date, the Board of Public Works from approving any contract for the construction or renovation of certain prison facilities in a certain area that would provide for more than a certain number of beds; and providing for an exception.

BY repealing and reenacting, with amendments,

Article 78A - Public Works
Section 7(1)
Annotated Code of Maryland