

Approved May 12, 1981.

CHAPTER 484

(House Bill 1858)

AN ACT concerning

Somerset County - Tax Exemptions - Manufacturers

FOR the purpose of increasing the length of time for which certain manufacturers may be granted certain tax exemptions; and eliminating the yearly expiration date for certain tax exemptions; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

The Public Local Laws of Somerset County
Section 99(e)
Article 20 - Public Local Laws of Maryland
(1977 Edition, as amended)

BY repealing

The Public Local Laws of Somerset County
Section 99(g)
Article 20 - Public Local Laws of Maryland
(1977 Edition, as amended)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Code of Public Local Laws of Maryland be repealed, amended, or enacted to read as follows:

Article 20 - Somerset County

99.

(e) (1) Such tax exemption shall be granted for only one year or portion thereof at a time, [and no exemptions shall be granted for a period longer than three years] AT THE EXPIRATION OF WHICH THE EXEMPTION MUST BE RENEWED.

(2) NO EXEMPTION MAY CONTINUE FOR LONGER THAN 10 YEARS.

[(g) Tax exemptions granted by the County Commissioners under the authority of this section may not have any effect after December 31, 1980.]