

~~(ii)--FIELD-OF-HAY-OR-GRAIN-OF-ANY-KIND,~~

~~(iii)--PILE-OF-COAL,-WOOD-OR-OTHER-FUEL,~~

~~(iv)--PILE-OF-PLANKS,-BOARDS,-POSTS,-RAILS
OR-OTHER-LUMBER,~~

~~(v)--STREETCAR,-RAILWAY-CAR,-SHIP,-BOAT-OR
OTHER-WATERCRAFT,-AUTOMOBILE-OR-OTHER-MOTOR-VEHICLE,-OR~~

~~(vi)--OTHER PERSONAL PROPERTY OF ANOTHER
PERSON NOT-SPECIFICALLY-NAMED-IN-THIS-SECTION.~~

(B) IF THE VALUE-OF DAMAGE TO THE PROPERTY IS LESS THAN ~~\$500~~ \$1,000, A PERSON WHO VIOLATES THE PROVISIONS OF THIS SECTION IS GUILTY OF A MISDEMEANOR AND MAY BE FINED UP TO \$500 OR SENTENCED TO A TERM OF INCARCERATION FOR NOT MORE THAN 18 MONTHS OR BOTH.

(C) IF THE VALUE-OF DAMAGE TO THE PROPERTY IS ~~\$500~~ \$1,000 OR MORE, A PERSON WHO VIOLATES THE PROVISIONS OF THIS SECTION IS GUILTY OF A FELONY AND MAY BE SENTENCED TO A TERM OF INCARCERATION OF NOT MORE THAN 5 YEARS OR FINED UP TO \$5,000 OR BOTH.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved May 19, 1981.

CHAPTER 769

(House Bill 1213)

AN ACT concerning

Garrett County and Code Counties - Coal Tax

FOR the purpose of ~~authorizing~~ requiring the levying of a coal tax in certain counties; limiting the rate of the tax; ~~defining-terms,~~ ~~permitting~~ requiring an exemption for certain property tax under certain conditions; ~~providing that certain exempted property shall continue to be included in the assessable base of certain counties;~~ ~~permitting--certain--tax--exemptions--under~~ ~~certain-conditions,~~ providing for the distribution and disposition and expenditure of revenues collected under the coal tax; ~~providing--for--certain--penalties,~~ requiring certain counties to report to the General Assembly with certain information; authorizing the ~~Comptroller-of-the-Treasury~~ County Treasurer to issue certain regulations; and generally relating to a coal