

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

CHAPTER 673

(House Bill 985)

AN ACT concerning

Garrett County -
Personal Property Taxes - Prorating

FOR the purpose of allowing Garrett County to provide for prorating personal property taxes for business carried on during only part of the year; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 31(h)
Annotated Code of Maryland
(1980 Replacement Volume and 1981 Supplement)

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

Article 81 - Revenue and Taxes

31.

(h) [The governing body of]

(1) THIS SUBSECTION APPLIES TO THE FOLLOWING COUNTIES:

(I) GARRETT; AND

(II) Washington. [County]

(2) THE GOVERNING BODY OF THE COUNTY may provide for the proration of the personal property tax for [that] THE part of the taxable year during which a business actually conducts business.