

clarifying language; deleting obsolete language; and generally relating to the Maryland Coal Tax.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 468, 469, and 470
Annotated Code of Maryland
(1980 Replacement Volume and 1982 Supplement)

BY repealing and reenacting, with amendments,

Chapter 769 of the Acts of the General Assembly of 1981
Section 2

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

468.

(a) (1) The governing body of Garrett and any code county shall, for the taxable year beginning July 1, 1981, and every taxable year thereafter, levy a tax upon every person exercising the privilege, within the county, of engaging in or continuing in the business of severing coal by the surface mining method.

(2) The tax shall be [35] 40 cents for each ton of surface mined coal in the county [and shall be increased by 5 cents on July 1, 1982].

(b) (1) The governing body shall, as of July 1, 1981, exempt from any county tax personal property used primarily in surface mining related activities and owned by persons subject to the tax levied under this section. Surface mining related activities do not include the activities of any coal washing preparation coal plant.

(2) Notwithstanding the exemption of any property from county taxation under this subsection, the property exempted in any county shall continue to be included in the assessable base of the county for the purposes of any other law, including, without limitation, State aid for education and State aid for police protection.

469.

(a) (1) The taxes collected by the county [treasurer] FISCAL OFFICER pursuant to this subtitle shall be deposited in the general fund of the county. All moneys derived from this tax in excess of 20 cents per ton shall be expended by the county for