

(2) FISH IN THE POSSESSION OF PERSONS CATCHING, SALTING, OR PACKING THE FISH OR IN THE POSSESSION OF AGENTS UNTIL SOLD;

(3) POULTRY, INCLUDING HATCHERY EGGS;

(4) TOBACCO STORED IN THE STATE TOBACCO WAREHOUSE;
AND

(5) REGARDLESS OF WHETHER THEY ARE IN THEIR ORIGINAL PACKAGE, GREEN COFFEE BEANS:

(I) IMPORTED FROM A FOREIGN COUNTRY;

(II) THAT ARE OWNED BY AND IN POSSESSION OF THE IMPORTER; AND

(III) IN WHICH NO PHYSICAL OR CHEMICAL CHANGE HAS BEEN MADE BY ANY MANUFACTURING PROCESS.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9A(a) and (h).

In the introductory language of this section and in §§ 7-220, 7-221, 7-223, 7-224, and 7-227 through 7-232 of this subtitle, the defined term "valuation" is substituted for the former references to the property being exempt from "assessment" to clarify that the property is not valued in addition to not being assessed.

In item (2) of this section, the phrase "employed to" which formerly modified "catch, salt, and pack" is deleted as superfluous.

Defined terms: "Includes"; "including" § 1-101
"Manufacturing" § 1-101 "Person" § 1-101
"Property tax" § 1-101 "Valuation" § 1-101

7-220. SAME -- AIRCRAFT.

AIRCRAFT AS DEFINED IN § 5-101(E) OF THE TRANSPORTATION ARTICLE ARE NOT SUBJECT TO VALUATION OR TO PROPERTY TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9A(a) and the second clause of (g).

The phrase "as defined in § 5-101(e) of the Transportation Article", is added for clarity.

The former word "airplanes" is deleted as included in the word "aircraft".