

THE WORKING TOOLS OF MECHANICS OR ARTISANS THAT ARE OPERATED EXCLUSIVELY BY HAND ARE NOT SUBJECT TO VALUATION OR PROPERTY TAX.

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

The words "are operated" are substituted for the former phrase "moved or worked", for clarity.

Defined terms: "Property tax" § 1-101
"Valuation" § 1-101

7-230. SAME -- VEHICLES.

A VEHICLE THAT IS REGISTERED UNDER TITLE 13, SUBTITLE 9, PART II OF THE TRANSPORTATION ARTICLE IS NOT SUBJECT TO VALUATION OR PROPERTY TAX.

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

Defined terms: "Property tax" § 1-101
"Valuation" § 1-101

7-231. SAME -- VESSELS.

(A) DEFINITION.

AS USED IN THIS SECTION, "VESSEL" INCLUDES A SHIP, BOAT, OR WATERCRAFT.

(B) EXEMPTION.

A VESSEL IS NOT SUBJECT TO VALUATION OR TO PROPERTY TAX IF THE VESSEL IS:

(1) NOT MORE THAN 100 FEET IN LENGTH; OR

(2) REGULARLY USED IN WHOLE OR IN PART IN COMMERCE OUTSIDE THE STATE.

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

In subsection (a) of this section, the former phrase "of whatever kind" is deleted as superfluous.

In subsection (b)(1) of this section, the term "overall", which referred to the length of a vessel, is deleted as superfluous.