

discussion of this substitution, see the General Revisor's Note to this title.

Also in the introductory language of this section, the term "stock in business" is substituted for the former term "inventory" to conform to the term used administratively by the Department to describe this property.

In item (1) of this section, the reference to the imported property being "in the possession of the business" is substituted for the former reference to the imported property being "in the hands of the importer", for clarity.

Defined terms: "County" § 1-101  
 "County property tax" § 1-101 "Governing body" § 1-101  
 "Law" § 1-101 "Municipal corporation" § 1-101  
 "Municipal corporation property tax" § 1-101

7-508. SAME -- WASHINGTON COUNTY.

(A) DEFINITION OF MANUFACTURER.

IN THIS SECTION, "MANUFACTURER" MEANS A PERSON WHO ENGAGES IN AT LEAST 2 OF THE FOLLOWING PROCESSES:

(1) APPLIES LABOR, SKILL, ART, OR SCIENCE TO MATERIALS;

(2) MAKES CHANGES OR MODIFICATIONS IN EXISTING MATERIAL BY PROCESSES USUALLY CONSIDERED AS MANUFACTURING;

(3) DEVELOPS NEW FORMS, QUALITIES, PROPERTIES, OR COMBINATIONS OF MATERIALS, OR ADAPTS MATERIALS TO CERTAIN USES;  
 OR

(4) PRODUCES FROM MATERIALS A DIFFERENT KIND OF MATERIAL WITH A NEW USE.

(B) PROPERTY EXEMPTED.

THE GOVERNING BODY OF WASHINGTON COUNTY MAY EXEMPT THE RAW MATERIALS USED IN A MANUFACTURING PROCESS AND MANUFACTURED PRODUCTS IN THE POSSESSION OF A MANUFACTURER FROM THE WASHINGTON COUNTY PROPERTY TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9A(a) and (d)(6)(i) through (iii) and the first sentence of (iv).

In subsection (a) of this section, the reference to "materials" is added to clarify the application of this process.