CHAPTER 165

(Senate Bill 906)

AN ACT concerning

Property Tax - Personal Property - Cecil County

FOR the purpose of authorizing the governing body of Cecil County to exclude, by law, certain business personal property from the imposition of the county property tax.

BY repealing and reenacting, with amendments,

Article - Tax - Property Section 7-510 Annotated Code of Maryland (1986 Volume)

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

Article - Tax - Property

7-510.

In Calvert, CECIL, Kent, or Queen Anne's County, when authorized by the governing body of the county by law, 1 or more classes of the personal property of any commercial, manufacturing, or professional business that is actually used in the business, including furniture, fixtures, equipment, and supplies, is not subject to the county property tax.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.

Approved April 29, 1986.