

(f) If the county [commissioners impose] IMPOSES the tax authorized under subsection (b) of this section, the [commissioners] COUNTY ALSO may PROVIDE, by ordinance[, also provide]:

(1) That the tax may be assessed as of the date of finality for the real property taxes of the property owner;

(2) For the maintenance of suitable records in connection with the tax and its collection;

(3) For the pro rata assessment of the tax where occupancy of a mobile home is for less than 12 months per year;

(4) For the penalties for the failure to comply with the provisions of any legislation relating to the tax; and

(5) For other requirements relating to the administration of the tax.

SUBTITLE 5. COAL TAXES.

[468.] 9-501. IMPOSITION OF TAX.

[(a) (1) The governing body of] Garrett COUNTY and any code county shall[, for the taxable year beginning July 1, 1981, and every taxable year thereafter, levy] IMPOSE, FOR EACH FISCAL YEAR, a tax [upon] ON every person exercising the privilege[, within the county,] of engaging in or continuing in the business of severing coal by the surface mining method IN THE COUNTY.

9-502. TAX RATE.

[(2)] The tax RATE [shall be] IS 30 cents for each ton of surface mined coal that is reported to the Bureau of [The] Mines under § 7-507 of the Natural Resources Article.

9-503. EXEMPTION.

(A) IN GENERAL.

[(b)] (1) The [governing body] COUNTY shall[, as of July 1, 1981,] exempt from any county tax personal property THAT IS:

(I) used primarily in surface mining related [activities] ACTIVITIES; and

(II) owned by persons subject to the tax [levied] IMPOSED under SUBSECTION (A) OF this [section] SECTION.

(2) Surface mining related activities do not include the activities of any coal washing preparation coal plant.