

WILLIAM DONALD SCHAEFER, Governor

Section 2

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

Article 24 - Political Subdivisions - Miscellaneous Provisions

Subtitle 5. Coal Taxes

9-501.

Garrett County and any code county shall impose, for each fiscal year, a tax on every person exercising the privilege of engaging in or continuing in the business of severing coal by the surface mining method in the county.

9-502.

The tax rate is 30 cents for each ton of surface mined coal that is reported to the Bureau of Mines under § 7-507 of the Natural Resources Article.

9-503.

(a) (1) The county shall exempt from any county tax personal property that is:

(i) Used primarily in surface mining related activities; and

(ii) Owned by persons subject to the tax imposed under subsection (a) of this section.

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

(b) Notwithstanding the exemption of any property from county taxation under this section, the property exempted in any county shall continue to be included in the assessable base of the county for the purposes of any other law, including State aid for education and State aid for police protection.

9-504.

The taxes that a county fiscal officer collects under this subtitle shall be deposited in the general fund of the county.

9-505.

(a) To the extent recorded with the clerk of the circuit court, all unpaid county taxes collected under this subtitle are, until paid, a lien on the personal property and on the real property of the owner of the personal property in the same manner