

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1995.

Approved May 9, 1995.

CHAPTER 246

(House Bill 324)

AN ACT concerning

Coal Tax – Personal Property Tax Exemption for Mining Property

FOR the purpose of providing that Garrett County and any code county imposing a tax relating to certain coal mining activities exempt from the county property tax certain personal property relating to surface mining activities that is leased under certain conditions; ~~providing~~ *clarifying* that qualifying property is exempt regardless of how it is operated and whether or not in use; and generally relating to the coal tax and exemptions from county personal property tax for qualifying property.

BY repealing and reenacting, without amendments,

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9-501

Annotated Code of Maryland

(1994 Volume)

BY repealing and reenacting, with amendments,

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9-503

Annotated Code of Maryland

(1994 Volume)

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

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.

9-503.

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

(i) Used primarily in surface mining related activities. HOWEVER OPERATED, AND WHETHER OR NOT IN USE; and