

(ii) 1. Owned by [persons] A PERSON subject to the tax imposed under § 9-501 of this subtitle; OR

2. LEASED BY A PERSON SUBJECT TO THE TAX IMPOSED UNDER § 9-501 OF THIS SUBTITLE IF, UNDER THE TERMS OF THE LEASE, THE LESSOR IS RESPONSIBLE FOR THE PERSONAL PROPERTY TAX.

(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.

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

Approved May 9, 1995.

CHAPTER 247

(House Bill 335)

AN ACT concerning

Allegany County – Riverside Industrial Park – Tax Credit

FOR the purpose of authorizing the governing body of Allegany County and a municipal corporation in Allegany County to grant a property tax credit against property taxes on any property within the area known as the Riverside Industrial Park; and limiting the time for which a credit may be granted.

BY adding to

Article – Tax – Property

Section 9-302(j)

Annotated Code of Maryland

(1994 Replacement Volume and 1994 Supplement)

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

Article – Tax – Property

9-302.

(J) (1) TO ENCOURAGE THE LOCATION AND DEVELOPMENT OF BUSINESS OPERATIONS AND EXPANSION OF THE EMPLOYMENT BASE IN ALLEGANY COUNTY, THE GOVERNING BODY OF ALLEGANY COUNTY AND OF A MUNICIPAL