

House Bill 324, which was passed by the General Assembly and signed by me on May 9, 1995, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 381.

Sincerely,
Parris N. Glendening
Governor

Senate Bill No. 381

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