

(1994 Replacement Volume and 1995 Supplement)

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

Article – Tax – Property

7-227.

(A) Except for personal property used in connection with a business, occupation, or profession, personal property owned by an individual and located at the individual's place of residence is not subject to valuation or to property tax.

(B) NOTWITHSTANDING SUBSECTION (A) OF THIS SECTION, PERSONAL PROPERTY IS NOT SUBJECT TO VALUATION OR TO PROPERTY TAX IF THE PERSONAL PROPERTY IS:

- (1) OWNED BY AN INDIVIDUAL;
- (2) LOCATED AT THE INDIVIDUAL'S PLACE OF RESIDENCE; AND
- (3) USED IN CONNECTION WITH A FAMILY DAY CARE HOME THAT IS REGISTERED UNDER TITLE 5, SUBTITLE 5, PART V OF THE FAMILY LAW ARTICLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1996 and shall be applicable to all taxable years beginning after June 30, 1996.

Approved April 30, 1996.

CHAPTER 110

(Senate Bill 137)

AN ACT concerning

Cecil County – Construction on Piers

FOR the purpose of adding Cecil County to the list of jurisdictions that are exempt from certain restrictions on the construction of certain structures on piers located on certain State or private wetlands exempting a certain portion of Cecil County from certain restrictions on the construction of certain structures on piers located on certain State or private wetlands under certain circumstances; providing for the termination of this Act; and generally relating to construction on piers in Cecil County.

BY repealing and reenacting, with amendments,

Article – Environment

Section 16-104

Annotated Code of Maryland

(1993 Replacement Volume and 1995 Supplement)

BY repealing and reenacting, with amendments,