

~~(H) RELATED WRITTEN INSTRUCTIONS IN BOOKS, MANUALS, OR ELECTRONIC TUTORIALS;~~

~~(3) THE DEVELOPMENT, PRODUCTION, OR ASSEMBLY OF COMPUTER BOARDS, COMPONENTS, OR CHIPS; AND~~

~~(4) THE DEVELOPMENT OR PRODUCTION OF CULTURES, DRUGS, VACCINES, ANTIBODIES, OR OTHER RELATED MATERIALS FOR USE IN THE BIOSCIENCES INDUSTRY.~~

~~(2) (3) "MANUFACTURING" DOES NOT INCLUDE:~~

~~(I) ACTIVITIES THAT ARE PRIMARILY A SERVICE;~~

~~(II) ACTIVITIES THAT ARE INTELLECTUAL, ARTISTIC, OR CLERICAL IN NATURE;~~

~~(III) RESEARCH AND DEVELOPMENT ACTIVITIES, AS DEFINED UNDER § 7-237 OF THIS ARTICLE;~~

~~(IV) PUBLIC UTILITY SERVICES, INCLUDING TELEPHONE, GAS, ELECTRIC, WATER, AND STEAM PRODUCTION SERVICES; OR~~

~~(V) ANY OTHER ACTIVITY THAT WOULD NOT COMMONLY BE CONSIDERED AS MANUFACTURING.~~

7-225.

(a) Except as provided in § 7-109 of this title and in subsection (b) of this section, if used in manufacturing, the following personal property, however operated and whether or not in use, is not subject to property tax:

- (1) tools;
- (2) implements;
- (3) machinery; or
- (4) manufacturing apparatus or engines.

(b) Except as provided by § 7-108 of this title, the personal property listed in subsection (a) of this section is subject to a county property tax on:

- (1) 100% of its assessment in Allegany County, Dorchester County, Garrett County, Somerset County, Wicomico County, and Worcester County; and
- (2) 75% of its assessment in Washington County.

~~(c) IN ORDER TO QUALIFY FOR THE EXEMPTION UNDER THIS SECTION:~~

~~(1) THE PROPERTY MUST BE USED TO SUBSTANTIALLY TRANSFORM OR PERFORM A SUBSTANTIAL STEP IN THE PROCESS OF TRANSFORMING, BY USE OF LABOR OR MACHINERY, TANGIBLE PERSONAL PROPERTY INTO A NEW AND DIFFERENT ARTICLE OF TANGIBLE PERSONAL PROPERTY.~~