

~~(2) (C) THE PROPERTY MAY NOT BE PROPERTY DOES NOT QUALIFY FOR THE EXEMPTION UNDER THIS SECTION IF THE PROPERTY IS USED PRIMARILY IN ADMINISTRATION, MANAGEMENT, SALES, STORAGE, SHIPPING, RECEIVING, OR ANY OTHER NONMANUFACTURING ACTIVITY; AND.~~

~~(3) (D) IN ORDER TO QUALIFY FOR THE EXEMPTION UNDER THIS SECTION, A PERSON CLAIMING THE EXEMPTION MUST APPLY FOR AND BE GRANTED THE EXEMPTION BY THE DEPARTMENT.~~

7-226.

(a) Except as provided in § 7-109 of this title and in subsection (b) of this section, raw materials and manufactured products in the possession of a manufacturer are not subject to property tax.

(b) Except as provided by § 7-108 of this title, the personal property described in subsection (a) of this section is subject to a county property tax on 20% of its assessment in Allegany County.

9-205.

(a) The Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on part or all of the property of any manufacturing, fabricating, or assembling facility OR REAL PROPERTY OF A RESEARCH AND DEVELOPMENT FACILITY that:

- (1) locates in the county or municipal corporation;
- (2) expands in the county or municipal corporation; or
- (3) develops a new product or industrial process.

(b) A property tax credit under this section ~~is~~ MAY BE GRANTED ON UP TO 100% of the county or municipal corporation property tax against the property described in subsection (a) of this section.

(c) A property tax credit granted under this section may be granted for the period of years from the date of completion of a new facility or expansion of a facility that the Mayor and City Council of Baltimore City or the appropriate governing body determines.

(d) The Mayor and City Council of Baltimore City or the appropriate governing body may:

- (1) adopt regulations necessary to carry out this section; and
- (2) provide any other restriction or condition considered desirable.

(e) The Mayor and City Council of Baltimore City or each governing body shall designate the administrative unit or official to administer the property tax credit granted under this section.