

(iii) except for a foundation to support other machinery or equipment or for an item required to conform to an air or water pollution law and normally considered part of real property, is not installed so that it becomes real property] TANGIBLE PERSONAL PROPERTY USED DIRECTLY AND PREDOMINANTLY IN A PRODUCTION ACTIVITY AT ANY STAGE OF OPERATION ON THE PRODUCTION ACTIVITY SITE FROM THE HANDLING OF RAW MATERIAL OR COMPONENTS TO THE MOVEMENT OF THE FINISHED PRODUCT; or

SECTION 4. ~~5.~~ 4. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect July 1, 1997 and shall be applicable to all taxable years beginning after December 31, 1997.

SECTION 5. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect July 1, 1998. It shall remain effective for a period of 2 years and, at the end of June 30, 2000, with no further action required by the General Assembly, Section 2 of this Act shall be abrogated and of no further force and effect.

SECTION 6. AND BE IT FURTHER ENACTED, That Section 3 of this Act shall take effect July 1, 2000.

Approved April 8, 1997.

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## CHAPTER 5

(Senate Bill 899)

AN ACT concerning

### **Elimination and Consolidation of Certain Boards and Commissions and Agency Reporting Requirements**

FOR the purpose of transferring the control and appointment authority over local physical fitness advisory councils to each county and Baltimore City; eliminating the State Advisory Council on Alcohol and Drug Abuse; enabling certain reports within the Department of Business and Economic Development to be submitted at the same time as the Department's Annual Report; eliminating certain annual reports from the Department of Agriculture; eliminating or consolidating certain reports required to be made by the Commissioner of Financial Regulations, the Commissioner of Labor and Industry, the State Athletic Commission, the State Board of Foresters, and the State Real Estate Commission, within the Department of Labor, Licensing, and Regulation; eliminating certain reports that are duplicative, redundant, and no longer statutorily required within the Maryland Higher Education Commission; eliminating duplicative reports within the Department of Health and Mental Hygiene; modifying submission time of condominium developer reports to the Office of the Secretary of State; repealing the requirement that certain units of State government submit, by a certain date, a report containing certain information on the evaluation of federal aid to certain committees, the Department of Budget and Management, and the Department of Fiscal Services; repealing the requirement that each unit of government using nonbudgeted or dedicated funds for a capital project submit, by a certain date, a