

## INDEX

	Chapter	Page
Vehicles used in coal mining operations, termination date repealed .....	535	2825
Property Tax -		
Barrier or dam in Montgomery County constructed by an electric company across the Potomac River, property assessment exemption, repealed .....	34	392
Property tax credit, law granting or authorizing, prohibited from being construed to affect eligibility for a property tax exemption .....	261 262	1596 1597
Real property assessment for property tax purposes, computation method altered, with reflecting adjustments in computation of exemptions, credits, penalties, tax rates, debt limits, formulas for computing State aid to local governments, and valuation of use-valued property .....	80	633
Real property transfers from a foreign partnership, proprietorship or joint venture to a limited liability company, recordation tax and transfer tax exemptions added .....	692	3536
Recordation tax, security agreements filed with Department of Assessments and Taxation, exemption provisions added .....	679	3488
Retirement income eligible for income tax exemption, clarified ....	524	2808
Sales and Use Tax -		
Bulk vending machines sale of items for 25 cents or less, exemption added .....	595	3095
Commercial vessel fuel or repair part, exemption added .....	443	2416
Digital telecommunications machinery or equipment required to be used by television or radio stations pursuant to federal law, tax exemption provisions added .....	12	146
Film production activity, personal property and taxable services used in, exemption provisions added; report on sales tax exemption and income tax credit, required .....	432	2392
Personal property used in a production activity, foundation to support machinery or equipment, or item required to conform to pollution law, tax exemption added .....	65	593
Prisoner of war flags and missing in action flags, tax exemption added .....	86	676
Tax-free week for back-to-school shopping, provisions added; report required .....	576 577	3039 3040
Tobacco use cessation aids, exemption added .....	236 237	1504 1505
Savings and loan associations, personal property tax exemption, provisions altered .....	225	1476
Vehicle excise tax exemption and exemption from inspection certificate requirements added for vehicles transferred into written inter vivos trusts in which transferor is primary beneficiary; excise tax exemption added for vehicle transferred as result of merger or consolidation of corporation and limited liability company .....	271	1624