

abrogated and of no further force and effect.

Approved April 30, 1991.

CHAPTER 151

(House Bill 136)

AN ACT concerning

Property Tax – Personal Property

FOR the purpose of providing that the Department of Assessments and Taxation is responsible for assessing all business tangible personal property that is subject to property tax.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 8–201

Annotated Code of Maryland

(1986 Volume and 1990 Supplement)

BY repealing and reenacting, without amendments,

Article – Tax – Property

Section 8–202

Annotated Code of Maryland

(1986 Volume and 1990 Supplement)

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

Article – Tax – Property

8–201.

The Department shall assess:

- (1) operating property, except land, of a railroad or a public utility;
- (2) BUSINESS tangible personal property [of a corporation] THAT IS SUBJECT TO PROPERTY TAX;
- (3) intangible personal property, as set forth in § 6–101 of this article; and
- (4) distilled spirits, as set forth in § 8–112 of this title.

8–202.

Except as provided in § 8–201 of this subtitle, all property that is subject to property