

BY repealing and reenacting, without amendments,  
 Article - Tax - Property  
 Section 1-101(a)  
 Annotated Code of Maryland  
 (1994 Replacement Volume and 1997 Supplement)

BY repealing and reenacting, with amendments,  
 Article - Tax - Property  
 Section 1-101(r) ~~and 7-237~~ and (dd) through (ll), inclusive, and 9-205  
 Annotated Code of Maryland  
 (1994 Replacement Volume and 1997 Supplement)

BY adding to  
Article - Tax - Property  
Section 1-101(dd)  
Annotated Code of Maryland  
(1994 Replacement Volume and 1997 Supplement)

BY repealing  
Article - Tax - Property  
Section 7-237  
Annotated Code of Maryland  
(1994 Replacement Volume and 1997 Supplement)

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

**Article - Tax - Property**

1-101.

(a) In this article the following words have the meanings indicated.

(r) (1) "Manufacturing" means the process of substantially transforming, or a substantial step in the process of substantially transforming, tangible personal property into a new and different article of tangible personal property by use of labor or machinery.

(2) "Manufacturing" includes:

~~(i) the operation of:~~

~~{(i)} 1. THE OPERATION OF sawmills, grain mills, or feed mills;~~

~~and~~

~~{(ii)} 2. THE OPERATION OF machinery and equipment used to extract and process minerals, metals, or earthen materials or by-products that result from the extracting or processing;~~