

Chapter 119

(House Bill 431)

AN ACT concerning

St. Mary's County – Tax Exemptions – Repeal of Local Provisions

FOR the purpose of repealing provisions of local law that relate to exemptions for certain persons engaged in the business of manufacturing in St. Mary's County from certain taxes under certain circumstances; and generally relating to the repeal of provisions of local law that relate to tax exemptions in St. Mary's County.

BY repealing

The Public Local Laws of St. Mary's County
Section 131–1 and 131–2 and the chapter “Chapter 131. Tax Exemptions”
Article 19 – Public Local Laws of Maryland
(2007 Edition and October 2014 Supplement, as amended)

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

Article 19 – St. Mary's County**[Chapter 131. Tax Exemptions]****[131–1.**

For the encouragement of the growth and development of manufactories and manufacturing industries in St. Mary's County, upon the application, as hereinafter provided, of any individual, firm or corporation actually engaged in the business of manufacturing in said county, the County Commissioners of said county are hereby authorized at their discretion to abate all taxes for a period of ten (10) years, beginning from the day that said manufacturing establishment is first opened for manufacturing purposes, which may hereafter be levied for county or school purposes by authority of said County Commissioners, upon any mechanical tools or implements, whether worked by hand or steam or other motive power, or upon machinery, manufacturing apparatus or engines owned by such industrial firm or corporation and actually employed and used in the business of manufacturing in said county, and which would be properly subject to valuation and taxation therein; such abatement of taxes for said period of ten (10) years shall be extended to all persons, firms or corporations engaged in the branch or branches of manufacturing industry proposed to be benefited by the provisions of this section, and provided further that application for such abatement for said period of ten (10) years, as aforesaid, shall be made and verified to the satisfaction of said County Commissioners by the affidavit of the party applying for same, or other satisfactory evidence, before the annual revision and correction of the tax list in such year and not afterwards; and said

County Commissioners shall keep a record of all such abatements made by them, as aforesaid, and shall, in each year, publish in some one (1) of the newspapers published in said county, a full list of such abatements allowed in said year, provided that nothing in this section shall be construed to permit the abatement of state taxes.】

[131–2.

Nothing contained in Section 191 shall be construed to authorize any abatement of taxes levied upon property which is properly assessable and taxable as real estate, nor shall be construed to authorize any abatement of taxes levied upon property which is properly assessable and taxable as real estate or leasehold property, nor shall be construed to abate any taxes, as provided for in said section, for a longer period than ten (10) years.】

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2017.

Approved by the Governor, April 11, 2017.