
By: **Somerset County Delegation**

Rules suspended

Introduced and read first time: March 27, 2002

Assigned to: Rules and Executive Nominations

Re-referred to: Commerce and Government Matters, March 29, 2002

Committee Report: Favorable

House action: Adopted

Read second time: March 31, 2002

CHAPTER 576

1 AN ACT concerning

2 **Somerset County - Tax Exemptions for Manufacturing Property - Duration**

3 FOR the purpose of altering the maximum duration for certain tax exemptions for
4 certain manufacturing property in Somerset County; and generally relating to
5 tax exemptions in Somerset County.

6 BY repealing and reenacting, with amendments,
7 The Public Local Laws of Somerset County
8 Section 11-101
9 Article 20 - Public Local Laws of Maryland
10 (1994 Edition, as amended)
11 (As enacted by Chapter 3 of the Acts of the General Assembly of 1995)

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

14 **Article 20 - Somerset County**

15 11-101.

16 (a) For the purpose of encouraging the location of new industries in Somerset
17 County and for the purpose of encouraging the growth and development of factories,
18 manufacturing industries, fabricating or assembling facilities, industrial plants, and
19 the like in the County, the County Commissioners may exempt from County taxation
20 factories, manufacturing industries, fabricating or assembling facilities, industrial
21 plants, and the like, and the land, machinery, and tools which those facilities use, and

1 stock in trade or products of the facilities that are located in the County, as provided
2 in this section.

3 (b) The County Commissioners shall determine what factories, manufacturing
4 industries, fabricating or assembling facilities, industrial plants, and the like are
5 within the meaning and purpose of this section.

6 (c) The exemption from County taxation shall be granted only in those
7 instances where 10 or more wage earners are regularly employed by the person,
8 persons, or corporation applying to the County Commissioners for benefits under this
9 title.

10 (d) A tax exemption may not be granted except to new industries or to
11 established local industries which are making substantial bona fide improvements or
12 expansion or undertaking similar new construction work, and shall be granted only
13 with respect to property as is represented by such new improvements, expansion, or
14 construction work.

15 (e) (1) The tax exemption shall be granted for only 1 year or portion of 1
16 year at a time, at the expiration of which the exemption may be renewed after
17 reapplication and approval by the County Commissioners.

18 (2) An exemption may not continue for longer than [10] 5 years.

19 (f) Any and all hearings upon tax exemptions are matters of public
20 knowledge, and action may not be taken upon a request for an exemption earlier than
21 the next regular business session of the County Commissioners after that session at
22 which the initial request for the exemption was made.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
24 effect October 1, 2002.