

Chapter 318

(Senate Bill 352)

AN ACT concerning

Somerset County – Tax Exemption for Manufacturing Property – Duration
Property Tax Exemption for Manufacturing Property – Eastern Shore Forest
Products, Inc.

FOR the purpose of providing that certain limitations on the duration of certain tax exemptions for certain manufacturing property in Somerset County do not apply to an exemption granted to Eastern Shore Forest Products, Inc.; repealing the limitation on the maximum duration that certain tax exemptions for certain manufacturing property in Somerset County may be granted; and generally relating to a tax exemption for manufacturing property in Somerset County.

BY repealing and reenacting, with amendments,
The Public Local Laws of Somerset County
Section 11-101
Article 20 – Public Local Laws of Maryland
(2015 Edition, as amended)

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

Article 20 – Somerset County

11-101.

(a) For the purpose of encouraging the location of new industries in Somerset County and for the purpose of encouraging the growth and development of factories, manufacturing industries, fabricating or assembling facilities, industrial plants, and the like in the County, the County Commissioners may exempt from County taxation factories, manufacturing industries, fabricating or assembling facilities, industrial plants, and the like, and the land, machinery, and tools which those facilities use, and stock in trade or products of the facilities that are located in the County, as provided in this section.

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

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

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

(e) (1) THE LIMITATIONS UNDER PARAGRAPHS (2) AND (3) OF THIS SUBSECTION DO NOT APPLY TO A TAX EXEMPTION GRANTED UNDER THIS SECTION TO EASTERN SHORE FOREST PRODUCTS, INC.

~~(e)~~ [(1)] **(2)** The tax exemption shall be granted for only 1 year or portion of 1 year at a time, at the expiration of which the exemption may be renewed after reapplication and approval by the County Commissioners.

[(2)] **(3)** An exemption may not continue for longer than 5 years.‡

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

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2020.

Enacted under Article II, § 17(c) of the Maryland Constitution, May 8, 2020.