
By: **Allegany County Delegation**
Introduced and read first time: February 13, 2004
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Municipal Corporations - Personal Property Tax Exemption - Pulp Mills**

3 FOR the purpose of exempting certain business stock property, certain manufacturing
4 property, and certain raw materials and products owned by a paper
5 manufacturer operating a pulp mill plant or facility from the municipal
6 corporation personal property tax; and generally relating to exempting certain
7 personal property owned by a pulp mill plant or facility from the municipal
8 corporation property tax.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - Property
11 Section 7-109
12 Annotated Code of Maryland
13 (2001 Replacement Volume and 2003 Supplement)

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

16 **Article - Tax - Property**

17 7-109.

18 (a) [The] EXCEPT AS PROVIDED IN SUBSECTION (D) OF THIS SECTION, THE
19 personal property described in §§ 7-222, 7-225, and 7-226 of this title is subject to
20 the municipal corporation property tax unless exempted in full or in part by the
21 governing body of the municipal corporation by law.

22 (b) If any personal property referred to in subsection (a) of this section is
23 exempt from county property tax but is subject to municipal corporation property tax,
24 the Department or the supervisor shall provide the municipal corporation with the
25 assessment of the personal property.

26 (c) A municipal corporation that takes any action under subsection (a) of this
27 section shall submit a report of its action to the Department. If the Department

1 receives a copy of the law authorizing the action on or before May 1, the action shall
2 be effective for the taxable year following the date the law is enacted.

3 (D) THE PERSONAL PROPERTY DESCRIBED IN §§ 7-222, 7-225, AND 7-226 OF
4 THIS TITLE THAT IS OWNED BY A PAPER MANUFACTURER OPERATING AN
5 INTEGRATED PULP AND PAPER FACILITY IS NOT SUBJECT TO THE MUNICIPAL
6 CORPORATION PROPERTY TAX.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 2004.