

SENATE BILL 297

Q8

7lr1510
CF HB 431

By: **Senator Waugh**

Introduced and read first time: January 20, 2017

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 21, 2017

CHAPTER _____

1 AN ACT concerning

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

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

7 BY repealing

8 The Public Local Laws of St. Mary's County

9 Section 131–1 and 131–2 and the chapter “Chapter 131. Tax Exemptions”

10 Article 19 – Public Local Laws of Maryland

11 (2007 Edition and October 2014 Supplement, as amended)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

13 That the Laws of Maryland read as follows:

14 **Article 19 – St. Mary's County**

15 **[Chapter 131. Tax Exemptions]**

16 **[131–1.**

17 For the encouragement of the growth and development of manufactories and
18 manufacturing industries in St. Mary's County, upon the application, as hereinafter
19 provided, of any individual, firm or corporation actually engaged in the business of

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 manufacturing in said county, the County Commissioners of said county are hereby
 2 authorized at their discretion to abate all taxes for a period of ten (10) years, beginning
 3 from the day that said manufacturing establishment is first opened for manufacturing
 4 purposes, which may hereafter be levied for county or school purposes by authority of said
 5 County Commissioners, upon any mechanical tools or implements, whether worked by
 6 hand or steam or other motive power, or upon machinery, manufacturing apparatus or
 7 engines owned by such industrial firm or corporation and actually employed and used in
 8 the business of manufacturing in said county, and which would be properly subject to
 9 valuation and taxation therein; such abatement of taxes for said period of ten (10) years
 10 shall be extended to all persons, firms or corporations engaged in the branch or branches
 11 of manufacturing industry proposed to be benefited by the provisions of this section, and
 12 provided further that application for such abatement for said period of ten (10) years, as
 13 aforesaid, shall be made and verified to the satisfaction of said County Commissioners by
 14 the affidavit of the party applying for same, or other satisfactory evidence, before the
 15 annual revision and correction of the tax list in such year and not afterwards; and said
 16 County Commissioners shall keep a record of all such abatements made by them, as
 17 aforesaid, and shall, in each year, publish in some one (1) of the newspapers published in
 18 said county, a full list of such abatements allowed in said year, provided that nothing in
 19 this section shall be construed to permit the abatement of state taxes.]

20 [131-2.

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

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

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.