

SENATE BILL 297

Q8

7lr1510
CF 7lr1509

By: **Senator Waugh**

Introduced and read first time: January 20, 2017

Assigned to: Budget and Taxation

A BILL ENTITLED

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
20 manufacturing in said county, the County Commissioners of said county are hereby
21 authorized at their discretion to abate all taxes for a period of ten (10) years, beginning
22 from the day that said manufacturing establishment is first opened for manufacturing
23 purposes, which may hereafter be levied for county or school purposes by authority of said
24 County Commissioners, upon any mechanical tools or implements, whether worked by

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 hand or steam or other motive power, or upon machinery, manufacturing apparatus or
2 engines owned by such industrial firm or corporation and actually employed and used in
3 the business of manufacturing in said county, and which would be properly subject to
4 valuation and taxation therein; such abatement of taxes for said period of ten (10) years
5 shall be extended to all persons, firms or corporations engaged in the branch or branches
6 of manufacturing industry proposed to be benefited by the provisions of this section, and
7 provided further that application for such abatement for said period of ten (10) years, as
8 aforesaid, shall be made and verified to the satisfaction of said County Commissioners by
9 the affidavit of the party applying for same, or other satisfactory evidence, before the
10 annual revision and correction of the tax list in such year and not afterwards; and said
11 County Commissioners shall keep a record of all such abatements made by them, as
12 aforesaid, and shall, in each year, publish in some one (1) of the newspapers published in
13 said county, a full list of such abatements allowed in said year, provided that nothing in
14 this section shall be construed to permit the abatement of state taxes.]

15 [131-2.

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

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