

# SENATE BILL 352

Q2  
SB 133/16 – B&T

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CF 0lr1848

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By: **Senator Carozza**

Introduced and read first time: January 23, 2020

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Somerset County – Tax Exemption for Manufacturing Property – Duration**

3 FOR the purpose of repealing the limitation on the maximum duration that certain tax  
4 exemptions for certain manufacturing property in Somerset County may be granted;  
5 and generally relating to a tax exemption for manufacturing property in Somerset  
6 County.

7 BY repealing and reenacting, with amendments,  
8 The Public Local Laws of Somerset County  
9 Section 11–101  
10 Article 20 – Public Local Laws of Maryland  
11 (2015 Edition, 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 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 the  
19 like in the County, the County Commissioners may exempt from County taxation factories,  
20 manufacturing industries, fabricating or assembling facilities, industrial plants, and the  
21 like, and the land, machinery, and tools which those facilities use, and stock in trade or  
22 products of the facilities that are located in the County, as provided in this section.

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

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

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
17 1, 2020.