

# SENATE BILL 352

Q2  
SB 133/16 – B&T

0lr2418  
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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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 10, 2020

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

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

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

9 BY repealing and reenacting, with amendments,  
10 The Public Local Laws of Somerset County  
11 Section 11–101  
12 Article 20 – Public Local Laws of Maryland  
13 (2015 Edition, as amended)

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

16 **Article 20 – Somerset County**

17 11–101.

18 (a) For the purpose of encouraging the location of new industries in Somerset  
19 County and for the purpose of encouraging the growth and development of factories,  
20 manufacturing industries, fabricating or assembling facilities, industrial plants, and the

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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 like in the County, the County Commissioners may exempt from County taxation factories,  
2 manufacturing industries, fabricating or assembling facilities, industrial plants, and the  
3 like, and the land, machinery, and tools which those facilities use, and stock in trade or  
4 products of the facilities that are located in the County, as provided in this section.

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

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

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

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

18 ~~(e)~~ [(1)] **(2)** The tax exemption shall be granted for only 1 year or portion of  
19 1 year at a time, at the expiration of which the exemption may be renewed after  
20 reapplication and approval by the County Commissioners.

21 [(2)] **(3)** An exemption may not continue for longer than 5 years.‡

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

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
27 1, 2020.