

Chapter 342.

AN ACT to amend article eighty-one of the Code of Public General Laws of this State, title "Revenue and Taxes," sub-title "Tax Commissioners," by adding another section to said article to be known as Section 151 A, to provide for the deduction from the value of each share of stock of any corporation actually engaged in the business of manufacturing in Baltimore city, or in any county where the tools and machinery of manufacturers have been exempted from county taxation as assessed for State taxation, a proportionate amount of the value of the tools and machinery owned by said corporation.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That article eighty-one of the Public General Laws of the State, title "Revenue and Taxes," sub-title "Tax Commissioner," be amended by adding thereto another section under the said sub-title to be known as section 151 A, which shall read as follows:

Additional
section.

SECTION 151 A. The president, or other proper officers of every corporation actually engaged in the business of manufacturing in the city of Baltimore, or in any county where the tools and machinery of manufacturers have been exempted from county taxation, in addition to the return provided to be made by the preceding section, shall furnish to the Appeal Tax Court of Baltimore city, or to the county commissioners of such county, a true statement of the mechanical tools, whether worked by hand, or by steam, or other motive power, and of any machinery, manufacturing apparatus, or engines owned by such corporation and actually employed and used in the business of manufacturing in said city or county; and the property so returned shall be valued and assessed by said Appeal Tax Court, or by the county commissioners, and the said Appeal Tax Court or county commissioners shall give duplicate certificates of such valuation to such president, or other officer, who shall transmit one of such

Furnish true
statement.

Give duplicate
certificates of
valuation.