

to the delinquent, his heirs or to the County Commissioners as hereinbefore provided, and the said sheriff's bond shall be liable for all such tax bills placed in his hands by the treasurer, to the same extent and in the same manner that it is liable under execution issued to him.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1941.

Approved May 2, 1941.

CHAPTER 810.

(House Bill 794)

AN ACT to repeal and re-enact, with amendments, Sections 383 and 685 of Article 22 of the Code of Public Local Laws of Maryland (1930 Edition), title "Washington County", sub-title "Manufacturing Plants", as said Sections were enacted by the Laws of Maryland of 1935, chapter 428, relating to the granting of certain tax exemptions in Washington County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 383 and 685 of Article 22 of the Code of Public Local Laws of Maryland (1930 Edition), title "Washington County", sub-title "Manufacturing Plants", as said Sections were enacted by the Laws of Maryland of 1935, Chapter 428, be and they are hereby repealed and re-enacted with amendments, to read as follows:

MANUFACTURING PLANTS

383. The Mayor and Council of Hagerstown is hereby authorized and empowered to exempt from municipal taxation for a period of years not exceeding five from the date of the passage of this Act, such factories, manufacturing industries, establishments, plants and the like, and the land, machinery and tools therewith used, stock in trade and products thereof as may be located in said Hagerstown; the said Mayor and Council to determine what factories, manufacturing industries, establishments, plants and the like are within the meaning and purpose of this Act; provided, however, that such exemption from municipal taxation shall only be granted when ten or more wage earners are regularly employed by the person, persons, or corporation applying to the said Mayor and Council for the benefit hereof; and further provided that no such tax exemption shall be granted except to new industries, or to established industries