

CHAPTER 599  
(House Bill 546)

AN ACT to add new Sections ~~8(8)~~ 8(7) to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to follow immediately after Section ~~8(7)~~ 8(6) thereof to tax property of religious or charitable organizations in Talbot County which compete with private business TO PROVIDE FOR THE TAXATION OF REAL AND PERSONAL PROPERTY IN HOWARD COUNTY WHICH IS COMMERCIALY RENTED OR COMPETITIVELY USED, WHETHER OTHERWISE EXEMPTED OR NOT, WITH EXCEPTIONS.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section ~~8(8)~~ 8(7) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to follow immediately after Section ~~8(7)~~ 8(6) thereof and to read as follows:

~~8(8)~~ 8(7).

*Any property owned by a religious or charitable organization in Talbot County, excluding those properties exempted by Article 81 Section 9, entitled "Exemptions," which is commercially rented or is in competition with private business, shall be taxed accordingly without special consideration to the religious or charitable organization.*

ANY PROPERTY, REAL OR PERSONAL, IN HOWARD COUNTY, WHICH IS COMMERCIALY RENTED OR USED IN COMPETITION WITH PRIVATE BUSINESS, INCLUDING THOSE PROPERTIES EXEMPTED FROM ASSESSMENT AND TAXATION BY SECTION 9 OF THIS ARTICLE, EXCEPTING THOSE USES UNDER SUBSECTION (4) OF SECTION 9 WHICH ARE FOR THE PURPOSE OF CONDUCTING CHURCH SUPPERS OR BAZAARS, SHALL BE SUBJECT TO TAXATION FOR THAT PORTION OF SAID PROPERTY SO COMMERCIALY RENTED OR USED IN COMPETITION WITH PRIVATE BUSINESS, IN THE SAME MANNER AS OTHER REAL AND PERSONAL PROPERTY IS TAXABLE UNDER THE PROVISIONS OF THIS ARTICLE.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1970.

Approved May 5, 1970

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CHAPTER 600  
(House Bill 547)

AN ACT to repeal and re-enact, with amendments, the following Sections of Article 93 of the Annotated Code of Maryland (1969 Replacement Volume), title "Decedents' Estates"; : Sections 1-102