

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

49C.

IN WASHINGTON COUNTY ONLY, BUSINESSES THAT COMMENCE DOING BUSINESS IN THE COUNTY AFTER THE DATE OF FINALITY FOR ANY PARTICULAR YEAR AND THAT DO NOT OWN REAL PROPERTY IN THE COUNTY, SHALL PAY A FEE IN AN AMOUNT TO BE DETERMINED BY THE GOVERNING BODY OF WASHINGTON COUNTY TO THE LOCAL TAX COLLECTOR. THE AMOUNT OF THE FEE (PAID BY A PARTICULAR BUSINESS) SHALL BE APPLIED TO THE SUBSEQUENT COUNTY PERSONAL PROPERTY TAX LIABILITY OF THAT BUSINESS. IF THE AMOUNT SO PAID IS LESS THAN THE TAX AS FINALLY DETERMINED, THE TAXPAYER SHALL BE BILLED FOR THE DIFFERENCE, AND IF THE AMOUNT SO PAID IS GREATER THAN THE TAX AS FINALLY DETERMINED, THE TAXPAYER SHALL BE ENTITLED TO A REFUND OF THE DIFFERENCE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 29, 1979.

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CHAPTER 739

(House Bill 1595)

AN ACT concerning

Liquified Natural Gas - Safety Regulation

FOR the purpose of requiring the Public Service Commission to adopt regulations to ensure to the greatest extent practicable the operational safety of all liquified natural gas facilities in this State; requiring the Commission to inspect those facilities to ensure compliance with the regulations; authorizing the Commission to enforce the regulations by certain methods; providing that, in carrying out its responsibilities under this Act, the Commission exercises the jurisdiction of this State to the fullest extent possible under federal law; authorizing the Commission to enter into any agreements with federal, State or other agencies necessary to carry out this Act; providing that this Act does not make any person a public service company who is not one under a certain definition; and providing penalties.

BY adding to