In the introductory language of subsection (a) of this section, the clause "who engages in at least 2 of the following processes" is substituted for the former clause "which meets at least two of the following descriptive terms", for clarity.

Also in the introductory language of subsection (a) of this section, the former phrase "firm or corporation" is deleted as included in the defined term "person".

In subsection (a)(4) of this section, the former reference to a new use for materials "capable of or adapted to ... some want or desire of man" is deleted as superfluous.

In subsection (b) of this section, the phrase "raw materials used in the manufacturing process and manufactured products in the possession of a manufacturer" is added in light of current practice to clarify what property is exempt under this section.

Also in subsection (b) of this section, the phrase "governing body" is substituted for the former phrase "County Commissioners", for clarity.

Also in subsection (b) of this section, the former phrase "notwithstanding the provisions of this subsection" is deleted as superfluous.

The second sentence of former Art. 81, § 9A(d)(6)(iv), which related to an appeal from the action of the county in granting or refusing to grant an exemption, is deleted as unnecessary in light of the appeal provisions in Title 14, Subtitle 5 of this article.

Defined terms: "Governing body" § 1-101
"Manufacturing" § 1-101 "Person" § 1-101

7-509. SAME -- WASHINGTON COUNTY -- WAREHOUSE PROPERTY.

(A) DEFINITION OF WAREHOUSER.

IN THIS SECTION, "WAREHOUSER" MEANS A PERSON ENGAGED ONLY IN THE BUSINESS OF WAREHOUSING MERCHANDISE AS A DISTRIBUTION CENTER AND THAT THE PERSON DOES NOT HAVE ANY RETAIL OR WHOLESALE SALES PERSONS.

(B) PROPERTY EXEMPTED.

THE GOVERNING BODY OF WASHINGTON COUNTY MAY EXEMPT THE STOCK IN BUSINESS OF A WAREHOUSER FROM THE WASHINGTON COUNTY PROPERTY TAX.