

40-9-5. Lime nitrogen and aluminum products

All factories and manufacture plants manufacturing calcium cyanamide (lime nitrogen), aluminum or aluminum products shall be exempted from state, county and municipal taxation for 10 years after the beginning of the construction of such plant or factory. The exemption provided herein shall apply solely to the factory or plant and to the personal property used therein or connected therewith in the manufacturing of said articles, but shall not apply to the land upon which such factory or plant is located.