

(f) All interests subject to taxation by sub-paragraphs (a), (b), (c), (d), and (e) above, shall be valued and assessed at the full value of the property to the same extent as though the holders of the interests were the complete and absolute owners of such property.

(g) Taxes under sub-paragraph (e) hereof shall be assessed to such lessees or users of such property, and collected in the same manner as taxes assessed to owners of other taxable property, except that such taxes shall not become a lien against the property nor the interest therein. When due and unpaid, such taxes shall constitute a debt due from the lessee or user to the state or political subdivision thereof for which the taxes were assessed, and shall be recoverable by civil action in any court of competent jurisdiction.

(h) In any case in which a leasehold or other limited interest in real or tangible personal property is subjected to taxation under sub-paragraphs (a), (b), (c), (d), and (e), no further tax shall be collected or imposed on the interest of the landlord or owner of the property subject to an interest taxed hereunder. Nothing herein contained shall prevent the ~~State Tax Commission~~ DEPARTMENT OF ASSESSMENTS AND TAXATION from collecting taxes due by a landlord, or other owner of property, from tenants, bailees, custodians or other parties in possession whose interests are not subject to taxation under this sub-section (8).

(i) The tax imposed under sub-paragraphs (a), (b), (c), (d), and (e) hereof shall be effective as of January 1, 1960. All assessments which may have been made subsequent to January 1, 1960, on interests which were not taxable prior to the effective date of this Act are hereby ratified, confirmed and validated to the same extent as if made after the passage hereof. Anything in this Code dealing with the time of making assessments notwithstanding, the appropriate authorities are hereby directed to make assessments on all interests subject to taxation hereby which may not have previously been made, the intention being that all interests made subject to tax by this Act shall be assessed and taxed as of January 1, 1960, and thereafter, to the end that there shall be no discrimination whatsoever in the retroactive application of the tax.

(J) NOTHING IN THIS SUB-SECTION SHALL APPLY IN EITHER ALLEGANY, ANNE ARUNDEL, MONTGOMERY, OR WASHINGTON COUNTIES.

SEC. 2. AND BE IT FURTHER ENACTED, THAT IF ANY CLAUSE, SENTENCE, PARAGRAPH, OR SECTION OF THIS ACT SHALL, FOR ANY REASON, BE ADJUDGED BY ANY COURT OF COMPETENT JURISDICTION TO BE UNCONSTITUTIONAL AND INVALID, SUCH JUDGMENT SHALL NOT AFFECT, IMPAIR OR INVALIDATE THE REMAINDER THEREOF, BUT SHALL BE CONFINED IN ITS OPERATION TO THE CLAUSE, SENTENCE, PARAGRAPH OR SECTION THEREOF SO FOUND UNCONSTITUTIONAL AND INVALID. ; PROVIDED MORE PARTICULARLY, THAT IT IS THE EXPRESS INTENT HEREOF THAT IF ANY SAID CLAUSE, SENTENCE, PARAGRAPH OR SECTION BE SO HELD INVALID, SUCH INVALIDITY SHALL IN NO WAY AFFECT THAT CLAUSE OF SUB-SECTION 8 (E) OF THIS ACT WHICH PROVIDES THAT ANY INTEREST OR PRIVILEGE DESCRIBED THEREIN SHALL