

(h) In any case in which a leasehold or other limited interest in real or tangible personal property is subjected to taxation under subparagraphs (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 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 subsection.

(i) The tax imposed under subparagraphs (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 subsection 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 subsection 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.

**SEC. 2.** *And be it further enacted,* That this Act shall take effect June 1, 1965.

Approved February 18, 1965.

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#### CHAPTER 9

(Senate Bill 68)

**AN ACT** to repeal Section 348 of Article 6 of the Code of Public Local Laws of Maryland (1930 Edition), title "Caroline County", sub-title "Jurors", repealing a section in the local laws of Caroline County which provides for special compensation to jurors for night service.

**SECTION 1.** *Be it enacted by the General Assembly of Maryland,* That Section 348 of Article 6 of the Code of Public Local Laws of Maryland (1930 Edition), title "Caroline County", sub-title "Jurors", be and it is hereby repealed.

**SEC. 2.** *And be it further enacted,* That this Act shall take effect June 1, 1965.

Approved February 18, 1965.

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#### CHAPTER 10

(Senate Bill 69)

**AN ACT** to repeal Section 106GG of Article 6 of the Code of Public Local Laws of Maryland (1930 Edition), title "Caroline County",