

every building, structure or other public work now owned or hereafter constructed or acquired by the State of Maryland or any department, officer, board, commission or agency thereof or constructed or acquired in whole or in part with State funds; except that nothing in this subtitle shall apply to public improvements made by the **[State Roads Commission]** *Department of Transportation* of Maryland, or any of the agencies included within the *Department of Transportation*, housing authorities created pursuant to Article 44A of the Code of Public General Laws, Maryland-National Capital Park and Planning Commission, Washington Suburban Sanitary Commission, Baltimore County metropolitan district, Anne Arundel County sanitary commission, or any county, the City of Baltimore, any other incorporated town or city, or any agency thereof. The Board of Public Works is authorized in its discretion to exempt specific projects of other departments or agencies of the State from the provisions of this subtitle.

SEC. 10. *And be it further enacted*, That Sections 8(6) (E), 276 and 288(c) of Article 81 of the Annotated Code of Maryland (1957 Edition, 1969 Replacement Volume), title "Revenue and Taxes," subtitles "WHAT SHALL BE TAXED AND WHERE," "Tax for Use and Maintenance of Roads," and "Income Tax," be and they are hereby repealed and reenacted, with amendments, to read as follows:

8(6) (E).

THE INTEREST OR PRIVILEGE OF ANY LESSEE, BAILEE, PLEDGEE, AGENT OR OTHER PERSON IN POSSESSION OF OR USING ANY REAL OR PERSONAL PROPERTY WHICH IS OWNED BY THE FEDERAL OR STATE GOVERNMENTS, AND WHICH IS LEASED, LOANED, OR OTHERWISE MADE AVAILABLE TO ANY PERSON, FIRM, CORPORATION, ASSOCIATION, OR OTHER LEGAL ENTITY, WITH THE PRIVILEGE TO USE OR POSSESS SUCH PROPERTY IN CONNECTION WITH A BUSINESS CONDUCTED FOR PROFIT, EXCEPT WHERE THE USE IS BY WAY OF A CONCESSION FOR OCCUPANCY OF A PUBLIC AIRPORT, PARK, MARKET, OR FAIRGROUND, WHICH IS AVAILABLE TO THE USE OF THE GENERAL PUBLIC, SHALL BE SUBJECT TO TAXATION IN THE SAME AMOUNT AND TO THE SAME EXTENT AS THOUGH THE LESSEE OR USER WERE THE OWNER OF SUCH PROPERTY, PROVIDED, THAT THE FOREGOING SHALL NOT APPLY TO FEDERAL OR STATE PROPERTY FOR WHICH NEGOTIATED PAYMENTS ARE MADE IN LIEU OF TAXES BY ANY OF THE AFORESAID OWNERS, NOR SHALL IT APPLY TO ANY REAL OR PERSONAL PROPERTY WHICH IS OWNED BY THE FEDERAL OR STATE GOVERNMENTS AND WHICH IS IN THE POSSESSION OF ANY PERSON, PERSONS OR CORPORATION ~~WHO OR WHICH IS ENGAGED IN~~ PURSUANT TO A CONTRACT WITH SUCH FEDERAL OR STATE GOVERNMENTS FOR (1) THE MANUFACTURE, CONSTRUCTION OR ASSEMBLING OF EQUIPMENT, SUPPLIES OR COMPONENT PARTS THEREOF, TO BE USED FOR NATIONAL DEFENSE PURPOSES, OR (2) RESEARCH OR DEVELOPMENT FOR NATIONAL DEFENSE PURPOSES, NOR SHALL IT APPLY TO PORT FACILITIES OWNED BY THE FEDERAL OR STATE GOVERNMENTS (OR ANY AGENCIES OR INSTRUMENTALITY THEREOF) OR BY ANY POLITICAL