

of any person, persons or corporation 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 subdivision of the State of Maryland. Provided further that for the purposes of municipal and county taxation in the counties of Allegany, Anne Arundel, Montgomery, and Washington, the County Commissioners or governing body of any municipality may, by adoption of an appropriate resolution or ordinance, exempt such property from county or municipal taxation, but the valuation shall be carried on the assessment books as though it is taxable for the purposes of computing payments to the several political subdivisions which are provided for in the laws of this state and which in any manner are based upon or related to assessments and assessed valuations. As used herein, the term "port facilities" shall mean and shall include, without intending thereby to limit the generality of such term, any one or more of the following or any combination thereof: lands, piers, docks, wharves, warehouses, sheds, transit sheds, elevators, compressors, refrigeration storage plants, buildings, structures and other facilities. Appurtenances and equipment necessary or useful in connection with the operation of a modern port or in connection with shipbuilding and ship repair and every kind of terminal or storage structure or facility now in use or hereafter designed for use in the handling, storage, loading or unloading of freight or passengers at steamship terminals, and every kind of transportation facility now in use or hereafter designed for use in connection therewith. However, the term "port facilities" as used herein shall not include an international trade center referred to in Article 62B, Section 4 (g) (2), of this Code.

(f) All interests subject to taxation by subparagraphs (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 subparagraph [(c)] (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 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