

Approved May 21, 1973.

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CHAPTER 476

(Senate Bill 1078)

AN ACT to repeal and re-enact, with amendments, Section 18(b) of Article 62B of the Annotated Code of Maryland (1972 Replacement Volume), title "Maryland Port Administration," and Section 8(7) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1972 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to provide that an international trade center shall be exempt from all ordinary taxes and benefit assessments to the Maryland Port Administration and to further provide that unless negotiated payments in lieu of taxes or voluntary contributions are made by the State government (or any agency or instrumentality thereof), as owner of an international trade center, the interest of any lessee, bailee, pledgee, agent or other person in possession or using the aforesaid international trade center, shall be subject to taxation.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 18(b) of Article 62B of the Annotated Code of Maryland (1972 Replacement Volume), title "Maryland Port Administration," be and it is hereby repealed and re-enacted, with amendments; and that Section 8(7) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1972 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and it is hereby repealed and re-enacted, with amendments; and all to read as follows:

Article 62B

18.

(b) The right and power of any county and the mayor and city council of Baltimore to impose annually taxes on land and improvements thereon, present and future, acquired and developed by the [Authority] ADMINISTRATION, within their respective limits, shall be retained by such political subdivisions; but this right to impose taxes shall not apply to land and improvements thereon acquired from the political subdivision, nor shall such right to impose taxes apply to any cargo-handling facilities owned or leased, as lessor or lessee, by the Port [Authority] ADMINISTRATION, and the land used solely in conjunction therewith, whether purchased, erected, constructed or leased prior to or subsequent to June 1, 1966, said cargo-handling facilities and land to be exempt from all ordinary taxes and benefit assessments to the owner of such facilities, to the [Authority] ADMINISTRATION, and to the lessees of the [Authority] ADMINISTRATION from the date when such property was or may hereafter be purchased, erected, constructed or leased[.], NOR SHALL SUCH RIGHT TO IMPOSE TAXES APPLY TO AN INTERNATIONAL TRADE CENTER REFERRED TO IN SECTION 4(G)(2) OF THIS ARTICLE, SAID INTERNATIONAL TRADE CENTER TO BE EXEMPT FROM ALL ORDINARY TAXES AND BENEFIT ASSESSMENTS TO THE ADMINISTRATION. In addition to being so subject to taxes on land and improvements thereon, the [Authority] ADMINISTRATION shall be subject to any and all benefit assessments, including, but not limited to, sewer and water