

(g) Taxes under subparagraph (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 which may have been made subsequent to January 1, 1960, on interests which were not taxable prior to May 8, 1961, 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.

**SECTION 2. AND BE IT FURTHER ENACTED,** That this Act shall take effect July 1, 1973.

Approved May 21, 1973.

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#### CHAPTER 477

(Senate Bill 1083)

**AN ACT** to repeal and re-enact, with amendments Sections 45 & 46 of the Code of Public Local Laws of Allegany County (1963 Edition, being Article 1 of the Code of Public Local Laws of Maryland), title "Allegany County," subtitle "County Commissioners," Section 45 as last amended by Chapter 305 of the Acts of 1971; to provide for a change in the salaries of the County Commissioners in Allegany County.

**SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,** That Sections 45 & 46 of the Code of Public Local Laws of Allegany County (1963 Edition, being Article 1 of the Code of Public Local Laws of Maryland), title "Allegany County," subtitle "County Commissioners," Section 45 as last amended by Chapter 305 of the Acts of 1971 be and they are hereby repealed and re-enacted, with amendments, to read as follows:

45.

The County Commissioners of Allegany County, after their election and qualification, shall at the first meeting in each new term, elect one of their number to be President of the County Commissioners of Allegany County, who shall