

In subsections (a) through (d) of this section, the more concise term "political subdivision" is substituted for references to a "municipal corporation or county". No change in substance is intended.

In subsection (c) of this section, the present statement that the political subdivision may "be fully bound" by the contract is deleted as superfluous.

In subsection (d) of this section, the phrase "{i}n addition to, and not in substitution for, powers already contained" also is deleted as superfluous.

The only other changes are in style.

Present Art. 62B, §6A(d), which ratifies certain prior acts and contracts of political subdivisions, is deleted as obsolete.

6-308. SCOPE OF TAXATION.

(A) "CARGO HANDLING FACILITIES" DEFINED.

IN THIS SECTION, "CARGO HANDLING FACILITIES" INCLUDES ANY ONE OR MORE OR COMBINATION OF LANDS, PIERS, DOCKS, WHARVES, WAREHOUSES, SHEDS, TRANSIT SHEDS, ELEVATORS, COMPRESSORS, REFRIGERATED STORAGE PLANTS, BUILDINGS, STRUCTURES, AND OTHER FACILITIES, APPURTENANCES, AND EQUIPMENT USEFUL OR DESIGNED FOR USE IN CONNECTION WITH THE HANDLING, STORING, LOADING, OR UNLOADING OF FREIGHT AND ANY OTHER PERSONAL PROPERTY AT MARINE TERMINALS.

(B) TAXABLE AND TAX-EXEMPT PROPERTIES.

(1) EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION, EACH COUNTY RETAINS THE RIGHT TO IMPOSE ANNUAL TAXES ON LAND AND IMPROVEMENTS ON LAND ACQUIRED AND DEVELOPED IN THE POLITICAL SUBDIVISION BY THE ADMINISTRATION. THE ADMINISTRATION IS SUBJECT ALSO TO ALL BENEFIT ASSESSMENTS, INCLUDING ANY SEWER AND WATER CHARGES THAT MAY BE LEVIED BY OPERATION OF LAW.

(2) THE RIGHT TO IMPOSE TAXES DOES NOT APPLY TO ANY LAND OR IMPROVEMENTS ACQUIRED FROM THE COUNTY, TO ANY CARGO HANDLING FACILITIES OWNED OR LEASED, AS LESSOR OR LESSEE, BY THE ADMINISTRATION, OR TO ANY LAND USED ONLY IN CONJUNCTION WITH THESE CARGO HANDLING FACILITIES. FROM THE DATE ANY OF THIS PROPERTY IS PURCHASED, BRECTED, CONSTRUCTED, OR LEASED, IT IS EXEMPT FROM ALL ORDINARY TAXES AND BENEFIT ASSESSMENTS TO THEIR OWNER, TO THE ADMINISTRATION, AND TO THE LESSEES OF THE ADMINISTRATION.

(3) THE RIGHT TO IMPOSE TAXES DOES NOT APPLY