

Employment Article only to the extent that the individual suffers from heart disease or hypertension that is more severe than the individual's heart disease or hypertension condition existing as of the date of the medical report provided under paragraph (1) of this section.

SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2005.

Approved May 26, 2005.

CHAPTER 554

(House Bill 472)

AN ACT concerning

Property Tax Exemption - Exception for Property Owned by Canal Place Preservation and Development Authority - Concession

FOR the purpose of clarifying that certain interests of a person in property that is owned by certain governmental entities is subject to property tax in a certain manner under certain circumstances; providing that a certain exemption from State and local property taxes does not apply to certain property owned by the Canal Place Preservation and Development Authority that is used for a concession; providing for the application of this Act; and generally relating to an exception to a certain property tax exemption for certain property owned by the Canal Place Preservation and Development Authority.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 6-102(e) and 7-211(b)

Annotated Code of Maryland

(2001 Replacement Volume and 2004 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

6-102.

(e) Unless exempted under § 7-211, § 7-211.1, or § 7-501 of this article, the interest or privilege of a person in property that is owned by the federal GOVERNMENT, the State, a county, [or] a municipal corporation [government], OR AN AGENCY OR INSTRUMENTALITY OF THE FEDERAL GOVERNMENT, THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION is subject to property tax as though the lessee or the user of the property were the owner of the property, if the property is leased or otherwise made available to that person: