

Article - Tax - Property
Section 7-235
Annotated Code of Maryland
(1986 Volume and 1988 Supplement)

~~BY-adding-to~~

~~Article-56---Licenses
Section-56A
Annotated-Code-of-Maryland
{1988-Replacement-Volume-and-1988-Supplement}~~

~~BY-repealing-and-reenacting, with-amendments,~~

~~Article-56---Licenses
Section-178
Annotated-Code-of-Maryland
{1988-Replacement-Volume-and-1988-Supplement}~~

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

Article - Tax - Property

7-211.

(a) An interest of a person in personal property of the federal government or of the State is not subject to property tax if the person holds an interest in the property under a contract with the federal government or the State for:

(1) manufacturing, constructing, or assembling equipment, supplies, or component parts for national defense purposes; or

(2) research or development for national defense purposes.

(b) An interest of a person in property of the federal government, the State, a county, or a municipal corporation is not subject to property tax, if the property is used for a concession that:

(1) is located in a public airport, park, market, or fairground; and

(2) is available for use by the general public.

(c) An interest of a person in any property of the federal government or the State is not subject to property tax, if the