

~~entities under this section shall be applicable to any business entity located in an enterprise zone prior to the effective date of such law.~~

Article - Tax - Property

7-211.

~~(a) (1) In this subsection, "national defense" includes homeland security.~~

~~(2) 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:~~

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

~~(ii) research or development for national defense purposes.~~

~~(3) An interest of a person in personal property or real property of the federal government or of the State is not subject to property tax if that property:~~

~~(i) is situated on land that is owned by the federal government and located within the defined boundaries of a military installation; and~~

~~(ii) is used for [national defense purposes or for] housing for military personnel and their families.~~

(c) [An] EXCEPT FOR AN INTEREST IN FEDERAL ENCLAVE PROPERTY AS DEFINED IN § 7-211.3 OF THIS SUBTITLE, AN interest of a person in any property of the federal government or the State is not subject to property tax, if the government that owns the property makes negotiated payments in lieu of tax payments.

(D) LAND OWNED BY THE FEDERAL GOVERNMENT THAT IS THE LOCATION FOR FEDERAL ENCLAVE PROPERTY AS DEFINED IN § 7-211.3 OF THIS SUBTITLE IS NOT SUBJECT TO PROPERTY TAX.

~~7-211.2~~

~~(a) In this section, "national defense" includes homeland security.~~

~~(b) Personal property or real property is not subject to property tax if the federal government holds at least a 50% interest in the property, or the entity that owns the property, and the property:~~