In subsection (a) of this section, the former reference to the "person in possession or the user" being treated as the owner is deleted as included in the introductory phrase "[e]xcept as otherwise provided in this section".

In subsections (b) through (d) of this section, the former phrase "within this State", which referred to the location of property, is deleted as unnecessary in light of § 6-101 of this subtitle, which limits the property tax to property located in the State.

In the introductory language of subsection (e) of this section, the reference to the exceptions "under § 7-211 or § 7-501 of this article" is added for clarity.

Also in the introductory language of subsection (e) of this section, the defined term "person" is substituted for the former reference to any "firm, corporation, association, or other legal entity", for clarity.

Also in the introductory language of subsection (e) of this section, the former reference to any "lessee, bailee, pledgee, agent or other person in possession of or using any real or personal property" is deleted as unnecessary since subsection (e) of this section is revised to provide for "the interest or privilege of a person in property ... if the property is leased or otherwise made available to that person ...".

In subsection (e)(2) of this section, the former word "possess" is deleted in light of the use of the word "use".

Former Art. 81, § 8(7)(f), which provided for the valuation and assessment of the property described in this section is deleted as unnecessary in light of the valuation and assessment provisions in Title 8 of this article.

Former Art. 81, § 8(7)(i), which referred to a January 1, 1960, effective date for the imposition of the property tax under former Art. 81, § 8(7) and subsequent assessments after that date, is deleted as obsolete.

The balance of former Art. 81, § 8(7)(e)(i), which related to the nontaxable interest of a person in property owned by a government, now appears in § 7-211 of this article.

Defined terms: "County" § 1-101
"Government" § 1-101 "Municipal corporation" § 1-101
"Person" § 1-101 "Property" § 1-101