THE OWNER OF PROPERTY THAT IS SUBJECT TO THE LEASEHOLD OR OTHER LIMITED INTEREST THAT IS DESCRIBED IN § 6-102(B) THROUGH (E) OF THIS ARTICLE IS NOT LIABLE FOR PROPERTY TAX ON THAT PROPERTY. HOWEVER, THE DEPARTMENT MAY IMPOSE THE ENTIRE PROPERTY TAX LIABILITY DUE ON THE PROPERTY TO THE TENANT, BAILEE, CUSTODIAN, OR OTHER PARTY IN POSSESSION OF THE PROPERTY.

(B) LIABILITY OF LESSEE FOR GOVERNMENT OWNED PROPERTY.

IF THE HOLDER OF A LEASEHOLD OR OTHER LIMITED INTEREST IN PROPERTY THAT IS DESCRIBED IN § 6-102(E) OF THIS ARTICLE FAILS TO PAY PROPERTY TAX THAT IS DUE, A LIEN DOES NOT ATTACH TO THE PROPERTY OR TO THE INTEREST OF A HOLDER IN THE PROPERTY BUT IS A PERSONAL DEBT OF THE HOLDER THAT IS RECOVERABLE BY CIVIL ACTION IN ANY COURT OF COMPETENT JURISDICTION.

REVISOR'S NOTE: Subsection (a) of this section is new language derived without substantive change from former Art. 81, § 8(7)(h). It is rephrased to state expressly that the owner of property described in § 6-102 of this article is not liable for property tax on that property.

Subsection (b) of this section is new language derived without substantive change from former Art. 81, § 8(7)(g).

In subsection (a) of this section, the former words "real or tangible personal" are deleted as included in the defined term "property".

Also in subsection (a) of this section, the defined term "property tax" is substituted for the former references to "taxation" and "taxed hereunder", for clarity.

Also in subsection (a) of this section, the reference to "§ 6-102(b) through (e) of this article" is substituted for the former reference to "under subparagraphs (a), (b), (c), (d), and (e)", for clarity.

Also in subsection (a) of this section, the reference that the Department "may impose the entire property tax liability due on the property" is substituted for the former reference that "nothing herein contained shall prevent the Department ... from collecting taxes due by a landlord, or other owner of property" to clarify the taxing authority of the Department. The General Assembly may wish to consider this substitution.

Also in subsection (a) of this section, the phrase "whose interests are not subject to taxation under this subsection" is deleted as misleading and, in any