**§5232. Tax exemption**

All publicly owned parking structures and pedestrian skyway systems are exempt from taxation by the municipality or plantation, county and State. This section does not exempt any lessee or person in possession from taxes or assessments payable under Title 36, section 551. [PL 2011, c. 101, §25 (AMD).]

SECTION HISTORY

PL 2001, c. 669, §1 (NEW). PL 2011, c. 101, §25 (AMD).

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