

not to exceed nine percent (9%) upon the gross receipts of every person, firm or corporation derived from operating public passenger motor vehicles over fixed routes in the City of Baltimore, with certain exceptions.

SENATE BILL 380

AN ACT to add a new sub-section to Section 6 of Article 4 of the Code of Public Local Laws of Maryland and the Baltimore City Charter adopted by the voters of Baltimore City at the election held on November 5, 1946, title "Baltimore City", sub-title "General Powers", to be under sub-heading "Public Passenger Motor Vehicles", said new sub-section to be known as Sub-section (23A) of said Section 6, to follow immediately after Sub-section (23) of said section, authorizing the Mayor and City Council of Baltimore to require a permit or franchise for the operation of certain public passenger motor vehicles over fixed routes in said City and to prescribe the terms and conditions and regulations in connection with the granting of such permits or franchises.

SENATE BILL 126

AN ACT to repeal and re-enact, with amendments, Sub-section (19) of Section 6 of Article 4 of the Code of Public Local Laws of Maryland, as enacted by Chapter 548 of the Laws of Maryland of 1945, and codified as Sub-section (20) of Section 6 of the Baltimore City Charter, adopted by the voters of Baltimore City at the election held on November 5, 1946, title "Baltimore City", sub-title "General Powers", sub-heading "Park Tax", authorizing the Mayor and City Council of Baltimore by ordinance to change from time to time, either by way of increase or decrease, the tax on the gross receipts of passenger street railway companies operating in the City of Baltimore, subject to certain limitations.

Senate Bills Nos. 127 and 380 relate mainly to the passenger bus operations of the Baltimore Transit Co. and No. 126 to its electric railway operations. In all of them the City seeks additional taxing powers over the company operations. The City has never been authorized to tax the buses, but the State has taxed them to the same extent as other similar operations. If these bills become law, the company would be subjected to two taxing authorities, the City and the State, whereas the operations of all other classes of motor vehicles, public and private, commercial and non-commercial, would remain subject to the State's taxing powers only. There is no substantial reason for such a discrimination. The City of Baltimore