

"Motor Vehicle Titling Tax," said new section to be known as Section 74 and to follow immediately after Section 73 of said Article, providing additional fees for the titling of motor vehicles and providing for the disposition of the receipts thereof.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new section be and it is hereby added to Article 56 of the Annotated Code of Maryland (1935 Supplement), title "Licenses," to be under new sub-title to be known as "Motor Vehicle Titling Tax," said new section to be known as Section 74, to follow immediately after Section 73 of said Article, and to read as follows:

"MOTOR VEHICLE TITLING TAX."

74. In addition to the charges prescribed by Sections 202 and 203A, of Article 56 of the Annotated Code of Maryland (1935 Supplement) there is hereby levied and imposed an excise tax for the issuance of every original certificate of title for motor vehicles in this State, and the Commissioner of Motor Vehicles shall collect said tax upon the issuance of every such certificate of title of a motor vehicle which has not heretofore been titled in Maryland at the rate of one per centum of the fair market value of every motor vehicle for which an original certificate of title is applied for and issued during the period from April 1st, 1936, to March 31st, 1937. The Commissioner of Motor Vehicles shall require every applicant to supply such information as he may deem necessary as to the time of purchase, the purchase price and other information relative to the determination of the fair market value. The Commissioner of Motor Vehicles shall remit all sums collected under the provisions of this sub-title to the State Comptroller, who shall pay the same into the "State Fund for Aid to the Needy," and disburse the same for the purposes and in the manner provided by law.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and having been passed upon by a ye and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 31, 1936.