

considered relevant to the opinion to be expressed below are as follows:

(a) The County Commissioners of Calvert County are authorized to levy and collect an annual license tax on any tourist camp or trailer park and upon any trailer, mobile home, bus, street car, or truck designed or modified for human habitation, and commonly known as a house trailer.

(b) The County Commissioners of Calvert County are authorized to prescribe rules and regulations for the administration of the provisions of this section.

The constitutional standards by which this language and its intended end are to be judged may be found in Article 15 of the Declaration of Rights of the Constitution of Maryland. This article requires that all taxes "levied by the State for the support of the general State Government, and by the Counties and by the City of Baltimore for their respective purposes, shall be uniform . . . within the class or sub-class of improvements on land and personal property which the respective taxing powers may have directed to be subjected to the tax levy . . ."

The purport of Article 15 of the Declaration of Rights long ago was set forth in clear and precise language by Judge Robinson, speaking in *Tyson v. State*, 28 Md. 577, 578 (1868): "Arbitrary taxes on property without regard to value, are expressly prohibited, and all measures for the imposition and collection of taxes upon property, must conform to the general principle of equality."

The initial inquiry, then, is whether the "license tax" for which House Bill No. 1075 makes provision is, on the one hand, a tax imposed by a revenue-producing measure or, on the other hand, merely a license required by an enactment under the legislative police power. If it be the latter, Article 15 would not be applicable.

It is apparent, we think, that this legislation is essentially a revenue-producing measure and subject to the limitations of Article 15. First, while Section 308 A (b) of the Act authorizes the Calvert County Commissioners to prescribe rules and regulations with respect to the license tax imposed by Section 308 A (a) of the Act, **Subsection (a) itself provides only for levy and collection of this tax.** No provision is made for assessment, so that the tax imposed upon house trailers shall be imposed irrespective of the value of such trailers. Second, the Act does not provide for, nor does it authorize the County Commissioners to provide for, any health or similar standards to be applied in the issuance of licenses. The Act clearly contemplates that by merely paying the tax, one becomes entitled to receive a license. The two factors are the very same ones which led the Court of Appeals, in *Anne Arundel County v. English*, 182 Md. 514 (1943), to conclude that the trailer licensing statute there before the Court was a revenue measure and, therefore, not constitutionally sustainable as enacted under the police power. The decision in the *English* case also makes it clear that the tax under consideration is a property tax, and not a use tax.

Thus, the second question to be considered, is whether, as an act imposing a property tax, House Bill No. 1075 meets the constitutional requirements of uniformity and equality established by Article