

tion, and financing procedures of the State Roads Commission; and to repeal and re-enact with amendments Section 326(g) of Article 81 of the Annotated Code of Maryland (1963 Supplement), title "Revenue and Taxes", subtitle "Retail Sales Tax Act"; and to repeal and re-enact with amendments Sections 325 and 373 of said Article (1963 Supplement), subtitles "Retail Sales Tax Act" and "Maryland Use Tax", amending the Retail Sales Tax Act and the Use Tax Act in order to make special provision for the rate of sales tax and of use tax on the purchase of certain farm vehicles and farm equipment, these special provisions being necessary because of a present relationship between the sales tax and the titling tax with respect to the purchase of said farm vehicles and farm equipment; all relating generally to certain motor vehicle and gasoline revenues in this State, and to the imposition, collection, amount, distribution, and use thereof by the State Roads Commission; and providing that the State Roads Commission pay certain maintenance costs on certain highways in Baltimore City.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new Section 136(g) be and it is hereby added to Article 56 of the Annotated Code of Maryland (1957 Edition), title "Licenses", subtitle "Motor Vehicle Fuel Tax", to follow immediately after Section 136(f) thereof; that Section 137(a) of said Article and subtitle be and it is hereby repealed and re-enacted with amendments; and that a new Section 29A be and it is hereby added to Article 89B of said Code, title "State Roads", sub-title "Distribution and Use of Special Funds", to follow immediately after Section 29 thereof, and all to read as follows:

Article 56

136.

(g) On and after the first day of June, 1964, the license tax in respect to motor vehicles, prescribed by this subtitle, shall be increased one cent (1¢) per gallon. The tax imposed by this subsection is not a part of the single license tax referred to in subsection (f) of this section.

137.

(a) The gasoline tax, imposed by this subtitle, in respect to motor vehicle fuel sold or used in any calendar month, shall be paid on or before the last day of the next succeeding month to the Comptroller who shall receipt the dealer therefor. From the monies thus received, the Comptroller each month shall (1) retain such sum as in his judgment shall be sufficient to enable him to pay promptly all claims for refunds payable therefrom, (2) retain an amount equal to one month's proportionate part of the current fiscal year's appropriation to the Comptroller for maintaining the Gasoline Tax Collection Department in the office of the Comptroller, [and] (3) remit one-seventh of all the remainder (representing the net proceeds of the tax collected under Section 136(g) of this subtitle) to the State Treasurer, who shall hold and distribute these monies according to the provisions of Section 29A of Article 89B of this Code; and (4) forthwith remit the balance to the State Treasurer. The State Treasurer shall hold the monies so received from the Comptroller under Item No. (4) of this subsection in a special fund hereby created and known as the "Gasoline Tax Fund", said fund to be thereafter held and distributed in accordance with the provisions applicable to said fund