

lic roads and highways of the State of Maryland by imposing said burden upon those deriving special benefits therefrom; and

WHEREAS, The method of raising revenue for said purpose as outlined in this Act will more equitably and generally distribute such burden; and

WHEREAS, It is deemed that there is a direct relation between the use of highways by motor vehicles and the quantity of motor vehicle fuel consumed in furnishing the motive power thereof as well as a direct relation between the weight of the motor vehicles using such highways and the distance which such motor vehicle will travel by such motive power per unit of weight; and

WHEREAS, It is deemed that the weight of the motor vehicle and the distance traveled have a direct bearing on the damage to the highways and the wear thereof; and

WHEREAS, It is deemed that the speed at which the motor vehicle is driven over the highways has a direct bearing on the damage to the highways and the wear thereof; and

WHEREAS, Laws now in force or enacted have taken into consideration the effect of the weight of the motor vehicles and the speed they attain; and

WHEREAS, It is deemed proper by the Legislature that the aforesaid burden of maintaining and reconstructing the public roads and highways of the State should be equitably and generally distributed among those who will be benefited more directly by the expenditure of the revenue derived from this Act; and

WHEREAS, Such a result in the judgment of the Legislature will be accomplished by levying a tax on the quantity of motor fuel purchased for use in propelling motor vehicles on the public roads and highways of the State as hereinafter provided, which said tax shall be deemed a substitute in part for the taxes and license fees now provided by law as more particularly set out in this Act; and

WHEREAS, It is considered and deemed that a tax levied upon each gallon of motor vehicle fuel purchased for use in motor vehicles is the equivalent of and in its practical effect a license fee and tax upon the motor vehicle itself, and the measure of the use of the highways is in direct relation to the amount of motor vehicle fuels consumed in furnishing the