OPINION .

File No. 448 Continued.

that they are not obliged to pay such license fee because the wagons are used in the service of the United States Government. I have conferred with Mr. Homer, and asked him for his authority under which he claimed the exemption. He referred me to 121 U. S., Mercantile National Bank vs. New York. That case, however, in my opinion, fails to support his contention.

664 Section 33, of Article 8, of the City Code requires the owners of every wagon kept for hire to pay a license fee to the City. In my opinion, the mere fact that Fox & Sons hire out those wagons to the Post Office Department does not entitle them to an exemption from the said license fee. This is not an attempt on the part of the City to tax a governmental agency. It is simply the imposition of a license fee upon the owner who keeps wagons for the purposes of hire. It certainly can make no difference, in so far as the right to impose the charge is concerned, whether the owner hires the conveyance to an individual or to the Government.

Very truly yours,

(Signed) Edgar Allan Poe.

First Assistant City Solicitor.

File No. 448

LAW DEPARTMENT.

Baltimore, December 17, 1903.

J. Spencer Clarke, Esq.,

Collector of Water Rents

and Licenses.

Dear Sir:-

665 I enclose herewith a report from the First Assistant City Solicitor to myself, with respect to the question that has been raised as to the right of the City to compel M. Fox & Sons to pay the regular license fee for the one horse mail wagons which they own and furnish to the Post Office Department.