

File No. 13715 Continued.

extent of the power conferred by our charter, and, where doubt exists, the well known rule of law controls,

"That all charges upon the citizens must be imposed by clear and unambiguous language, but in case of doubt, that construction which is most beneficial to the citizens must be adopted".

Adams vs. Bancroft, 3 Sawyer, 384, 387.
 United States vs. Wigglewitch, 2 Story Reports, 369.
 Seville vs. Jones, 9 Pick, 412.
 Cambridge vs. Water Co., 99 Md. 501.

The chief difficulty, however, it seems to me, in the way of the City imposing a license of this character, is presented by the fact that the Maryland Legislature has adopted and is now enforcing a comprehensive scheme of automobile licensing and regulation. This legislation is known as the "Motor Vehicle Law" and is embodied in Chapter 207 of the Acts of the Legislature of Maryland, passed in the year 1910, which repealed and re-enacted and made more uniform and complete prior and more crude legislation upon this subject.

In Maryland, as in a great many other of the states, as automobiles came into more general use, there was from time to time, legislation enacted attempting to control, regulate and license them. For the most part, however, these laws, although in many cases adequate at the time of their adoption, were soon outgrown, and their provisions rendered inapplicable by reason of the tremendous growth and wonderful development of the automobile industry. In our state, the earliest legislation along these lines was in 1904 and that was subsequently repealed, enlarged and re-enacted in 1906, which latter legislation in turn finally gave way to the "Motor Vehicle Law" of 1910, above quoted.

The Second section of this law expressly provides:

"That all Acts and parts of Acts and laws inconsistent herewith or contrary thereto, be and the same are hereby repealed to the extent of such inconsistency".
 Assuming therefore, for the sake of the argument, that the "Ejusdem Generis Rule" did not apply, and that the City had power to impose a license under its charter, it appears that such power has been taken away and repealed by the enactment of the "Motor Vehicle Law".

In support of this view, I desire to direct your attention to the case of the City of Buffalo vs. Lewis, decided May 19th, 1908, and reported in 192nd New York, page 193, the facts of which were as follows: by chapter 31, Laws of 1904, effective March 1st, 1904, the charter of Buffalo was amended by adding to Section 17 thereof a provision which authorized and empowered the City,

"To impose and levy a tax upon the owner or owners of hackney carriages, sleighs, *** automobiles, ***motor