File No. 13715 Continued.

The Court said:

"The foregoing review of the Motor Vehicle statute is sufficient to show that the statute is intended to be regulatory and its passage referable to the police power of the State.*****The legislature has by the Motor Vehicle Act taken the subject of the speed and operation of automobiles, out of the hands of local authorities and passed the Motor Vehicle Law as a general, uniform regulation, applicable alike to all municipalities of the State. The effect of this law manifestly is to abrogate all municipal ordinances designed to regulate the use of motor vehicles passed prior to the time such law went into force and to deprive such municipalities of the power to pass such regulating ordinances in the future.*****Clearly the purpose of the legislature was to pass a new and complete law designed to take the place of all municipal ordinances or rules regulating the equipment and operation of motor vehicles.*****The Wheel Tax Ordinance was before this Court in Harders &c. Co. vs. Chicago, 235 Ill. 58, and Harders vs. Chicago, id. 294.*****In the two cases above referred to, the validity of this ordinance was assailed upon other grounds than those relied on by appellants in the case at bar. In the Harders &c. Co. vs. Chicago, the ordinance in question was held to be a revenue measure, and as such authorized by the amendment to******the City and Village Act passed in 1907. Viewing the ordinance in question as a proper exercise of the taxing power of the City of Chicago under the amendment*****it is clear that appellants' contention that the ordinance is an attempt by the City to regulate the use and operation of motor vehicles in violation of Section 13 of the Motor Vehicle Law cannot be sustained. The right of municipalities to levy a tax upon vehicles, which tax, when collected, shall be kept as a special fund for the repair and improvement of the streets and other public ways of the municipalities, was settled by the decision of this court in the wheel tax cases, already referred to. The nominal fee of $2.00 that is paid by the owner of a motor vehicle to the Secretary of State is not more than sufficient to cover the expenses of carrying out the provisions of the law by the Secretary of State and cannot be regarded, in any sense, as a tax".

"It is contended that the ordinance in question requires appellants to obtain a license or permit to use their vehicles in the City of Chicago in addition to the license or permit obtained from the Secretary of State.*****But construing the word "license" as used in the ordinance, in connection with the general context of the ordinance, it is clear it is used as equivalent to "Tax", and the issuing of a license to the owner of a vehicle under such ordinance is, in effect, no more than giving a receipt for the annual tax which he has paid*****. There is nothing in the ordinance that purports to regulate the manner of equipping or operating a motor vehicle. Construing the Motor Vehicle Law as a regulatory statute passed under the police power of the State, and the ordinance as a revenue measure passed under the taxing power of the municipalities, the ordinance does not conflict with the Motor Vehicle Statute".

The court could have based its opinion on the ground that the amendment to the City and Village Act repealed the Motor Vehicle Law, protanto, but it refused to do that, and founded it upon the broad ground that the license was a revenue measure and, as such, under the uniform decisions of the courts of that state, authorized under the guise of a license.

It might be well to point out at this juncture that the law of New York and Maryland is identical, and differs radically from that of Illinois in that it is not permissible in this state and in New York for a municipality to raise revenue under the form of a license.

Vansant vs. Harlem Stage Company, 59 Md. 330.
State vs. Rowe, 72 Md. 548.