

File No. 22845 Continued.

No. 399 unconstitutional.

See State vs. Jackson, 132 Md., page 311.

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File No. 25351

Baltimore, October 2, 1919.

Hon. S. S. Field,
City Solicitor.

Dear Sir:

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I herewith return letter of William A. Larkin, Commissioner of Street Cleaning, dated September 4th, 1919, together with letters enclosed therewith which were referred to me for attention. I also enclose herewith additional correspondence with the Sterling Motor Truck Company, and the Treasury Department, Washington, D. C. All of said correspondence refers to tax on certain motor trucks purchased by the City of Baltimore from the Sterling Motor Truck Company, which tax amounts to \$746.84.

Prior to February 25th, 1919, the tax was not chargeable on sales made to the State Government or political sub-divisions thereof, but by Section 900 of the Revenue Act of 1918, there was no exemption to concerns selling articles to the State or its sub-divisions.

The question arises as to when the sale of these trucks were made. Their purchase was authorized by the Board of Awards on January 7th, 1919, and a contract and bond was executed on February 19th, 1919, both of which dates are prior to the 25th of February above referred to. The trucks were shipped at Milwaukee, March 31st, 1919, and received in Baltimore a few days later, which was subsequent to the date above mentioned. Article 9 as printed in Regulations No. 47, enclosed herewith, states:

"The tax attaches when the article is sold; that is to say,