

Charles E. Bichy, Esq., Deputy Collector, (cont'd)

of my predecessor in office, Lawrence H. Penneman, Esq., I made an investigation at the office of the Clerk of the Court of Common Pleas of Baltimore City, and ascertained from the Clerk that the administrative interpretation which the State of Maryland had placed upon Article 56, Section 264, so far as open air garages were concerned, was that such open air garages must be used directly "for hire" and not in connection with an established business, in order that the operator of such parking lot should be required to obtain a license under the State law. In other words, the State resolved the ambiguity in the statute in favor of the taxpayer, and did not require owners and operators of lots, who used their land merely as an incident to their own business for the convenience of their own employees, and who received no money for the privilege of parking, vel non, to obtain a license. Under well-established principles of law, this administrative interpretation has become the proper interpretation of the statute. See American-Stewart Distillery, Inc. v. Stewart Distilling Co., 168 Md. 212 (1935) at 217, and Arnlich v. State, 150 Md. 91 (1926), at 101. Inasmuch as the language of Ordinance No. 534 is identical with Article 56, Section 264, it must be assumed that the administrative interpretation placed upon the statute, was intended by the City Council to be continued in the application of the Ordinance, not only because the same words were used, but, also, because it was intended by the City Council that the same source of revenue heretofore used by the State should, by virtue of Ordinance No. 534, be appropriated to the use of the City.

Both of the parking lots above referred to are, at the present time, used by the owners of the lot for the storage of automobiles in connection with their business, and not for the parking of motor vehicles for hire. Under the State law, they would not have been liable to obtain a license, and under Ordinance No. 534, as it now stands, in my opinion, they cannot be required to obtain a license. If it is thought desirable to broaden the coverage of Ordinance No. 534, to include this type of lots, recourse, of course, must be had to the City Council for amendment to Ordinance No. 534.

In addition to the above opinion, the Gas Company raises the question as to whether or not a permit for the use of its lot at Madison and Euren Streets for