twenty horse power and not more than thirty horse power; twenty dollars per annum for each motor vehicle with a rating of more than thirty horse power and not more than forty horse power, and twenty-five dollars per annum for each motor vehicle with a rating of more than forty horse power.

Class B. Three dollars per annum for each certificate of registration of a motor vehicle used only for the transportation of merchandise.

Class C. One dollar and eighty cents per annum for each certificate of registration of a motorcycle.

Class D. Twenty-four dollars per annum for each certificate assigning a general distinguishing number of marks to a manufacturer or dealer in motor vehicles other than motorcycles.

Such certificates shall entitle such manufacturer or dealer to use four duplicate sets of the general distinguishing number or mark assigned to him as in section 135 provided, and subject to the qualifications in said section, providing the same shall be interchangeable among the cars of such manufacturer or dealer during the current year in which issued, but shall limit the use of such number to four cars at any time; and any manufacturer or dealer wishing to use at one time more than four sets of such general distinguishing number or mark may acquire the right to do so by paying an additional sum of six dollars for each such additional set as he may so wish to use, or, if he so elect, may pay a flat sum of one hundred dollars, in which event he may use as many sets as he may desire. And any manufacturer or dealer who shall at any time have attached to or displayed upon his cars, whether in his place of business or on the road, or both, more sets of such distinguishing number or mark than he is entitled to use as aforesaid, shall be deemed guilty of displaying fictitious numbers on all of said cars and shall be subject to a penalty of not exceeding fifty dollars in the case of each of said cars, and in case of a repetition of such offence his right to use such distinguishing number or mark may be revoked by the Commissioner of Motor Vehicles, in his discretion.

Class E. Ten dollars per annum for each certificate assigning a general distinguishing number or mark to a manufacturer or dealer in motorcycles. The charges herein prescribed shall be for the entire twelve months of the year, and if the certificate is issued in any month after January, one-twelfth is to be deducted from each of the charges above stated for each expired month, but not fractions of a month.