

**Situs of property.**

The act of 1902, chapter 486, fixing the *situs* for taxation of personal property held in trust at the residence of the *cestui que trust*, held not to conflict with this article so far as stocks and bonds are concerned. When the property held in trust is stock in corporations of this state, the act of 1902, being *in pari materia* with the existing laws requiring the corporation to pay the taxes on its stock, the two laws should be construed together and the residence of the *cestui que trust* treated as the *situs* for taxation. *Baltimore v. Safe Deposit, etc., Co.*, 97 Md. 662.

A trustee holding the legal title, held to be the proper person to be assessed with taxes under this article. The portion of this article providing that each person ought to contribute his portion of public taxes, etc., means a legal obligation. (See, however, article 81, section 215, of the Annotated Code.) *Latrobe v. Baltimore*, 19 Md. 13.

The policy of the law of Maryland to give to Baltimore city and to each of the counties the full benefit of all the taxable property having actual or constructive *situs* within their respective limits, is founded on this article. See notes to article 3, section 51, of the constitution. *Baltimore v. Allegany County*, 99 Md. 8.

**License Tax.**

A license tax is not a direct tax on property within the meaning of the first clause of this article, but is a tax on the business or occupation of the licensee under its last clause. There can be no question of the right to require the payment of license fees for the privilege of carrying on a business. Professional chauffeurs. Persons taking oysters. *Ruggles v. State*, 120 Md. 562; *State v. Applegarth*, 81 Md. 297. And see *Rohr v. Gray*, 80 Md. 275.

An ordinance of the city of Cumberland, held to be a legitimate exercise of the power to require licenses for wheeled vehicles. *Mason v. Cumberland*, 92 Md. 461. And see *Vansant v. Harlem Co.*, 59 Md. 333.

An act requiring vendors of beer manufactured by themselves within the state, to pay a license tax, is constitutional. *Keller v. State*, 11 Md. 532.

The act of 1791 requiring attorneys to take out a license and pay a license fee, held not to impose a poll-tax within the purview of this article. *Egan v. Charles County Court*, 3 H. & McH. 169.

**Generally.**

Under this article, as well as by the fundamental maxims of a free government, taxes can only be imposed for a public purpose; hence the act of 1892, chapter 295, authorizing the county commissioners of Talbot county to issue and sell bonds and first pay out of the proceeds all proper claims held by residents of Talbot county against a certain railroad company, was held void; this is in reality taxing for a private purpose. *Baltimore and Eastern Shore R. Co. v. Spring*, 80 Md. 517.

The act of 1843, chapter 289, requiring the president of corporations to pay certain taxes on corporate stock, held not to violate articles 8 or 23; mandamus is the appropriate remedy. The legislature may not only impose taxes, but may provide the means and details for their collection. Contemporaneous construction of the constitution. *State v. Mayhew*, 2 Gill, 496. And see *Faust v. Twenty-third Bldg. Assn.*, 84 Md. 192; *Harrison v. State*, 22 Md. 487.

The object of the powers conferred in article 81, sections 12 and 204, of the Annotated Code, is to give all possible practical effect to this article. While it is the citizen's duty to pay taxes, his obligation is only to contribute his equal proportion of the taxes demanded, and there must be an orderly method for making the assignment to each citizen of his proportion; hence the demand to be made and the obligation to pay should be rendered definite before the tax is exacted. The power of county commissioners to levy taxes in any one year is restricted to a levy for the year, and, having made such levy, the power, with respect to that year, is exhausted. *B. C. & A. Ry. Co. v. Wicomico County*, 93 Md. 123.