

before doing so, take out a license therefor, and shall pay an annual license fee for each place of business so operated, graduated as follows:

In cities or towns of less than 5,000 inhabitants, for each place of business	\$ 5.00
In cities or towns of more than 5,000 inhabitants, and less than 10,000 inhabitants, for each place of business.....	\$ 10.00
In cities or towns of more than 10,000 inhabitants, for each place of business	\$ 15.00

Construction Firms or Companies.

An. Code, sec. 184. 1916, ch. 704, sec. 184.

246. Any person, firm or corporation accepting orders or contracts for doing any work on or in any building or structure, requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, sheet-iron, galvanized iron, metallic piping, tin, lead, electric wiring or other metal, or any other building material, or who shall accept contracts to do any paving or curbing on sidewalks or streets, public or private property, using asphalt, brick, stone, cement, wood or any composition, or who shall accept an order for or contract to excavate earth, rock, or other material for foundations or any other purpose, or who shall accept an order or contract to construct any sewer of stone, brick, terra-cotta, or other material, shall be deemed to be carrying on the business of construction.

Each foreign construction company, firm or person with its chief office outside of this State, operating or doing business in this State, directly or by agent, or by sub-letting contract, shall before doing so, take out a license therefor and pay an annual license fee of \$50.00 if operating in the City of Baltimore, and the like amount of \$50.00 in each county of this State in which said person, firm or corporation shall operate.

Each resident person, firm or domestic construction company and each foreign construction company, having its chief office in this State, who shall carry on the business of construction as mentioned in this section, shall before doing so, first take out a license therefor and pay an annual license fee of \$10.00, if operating in the City of Baltimore, and the like amount of \$10.00 if operating in each county of this State in which said person, firm or domestic corporation shall operate; provided, however, this section shall not apply to persons, firms or corporations doing a construction business the gross amount of whose orders accepted and executed does not exceed five thousand dollars (\$5,000) per annum.

This section is not in conflict with art. 3, sec. 29, of Md. Constitution—see notes thereto. As traverser is a resident of Maryland, he cannot raise question of this section being unconstitutional, in that it discriminates against non-residents. *State v. Case*, 132 Md. 270.

Non-Resident Wholesale Tobacco Dealers.

An. Code, sec. 185. 1916, ch. 704, sec. 185.

247. Each non-resident person, firm or corporation who shall sell at wholesale any tobacco, cigars or cigarettes for delivery in this State, shall