

the case of threshing outfits, clover huller, hay balers, binders and other similar farming implements not designed for hauling purposes.

Class H. Twenty-five dollars (\$25.00) for each tractor or traction engine, or any other similar vehicles used for propelling, supporting or drawing a trailer or semi-trailer. This charge shall not apply to, nor shall registration tags be required to be displayed on a tractor or traction engine used for hauling on an unimproved road or for drawing or propelling agricultural or farming implements so long as such vehicle is not used for hauling purposes (except for drawing or propelling agricultural or farming implements) upon any improved highway.

The charges above prescribed for the markers and certificates of registration provided for in Classes A and F, shall not apply to vehicles using the public highways of the State and propelled by steam or electricity. For such vehicles, the following fees shall be paid per annum to the Commissioner of Motor Vehicles for the markers and certificates of registration issued by him in accordance with the provisions of this sub-title.

Class I. Sixty cents (\$.60) per horse power or fraction thereof in the case of all motor vehicles having pneumatic tires, with a minimum charge of ten (\$10.00) dollars for any motor vehicle.

Class J. Two dollars (\$2.00) per horse power or fraction thereof in the case of all motor vehicles operating for the purpose of transporting persons for hire upon any of the public highways of this State, other than motor vehicles operating on fixed schedules, the registration fees of which are fixed by other specific provisions of law, and provided that said charge shall be in lieu of all other taxes, fees or charges of every kind upon said motor vehicle or upon the receipts of those operating the same except the taxes imposed upon the same as personal property.

Class K. Twenty-five dollars (\$25.00) for the first two sets of tags or markers issued each dealer in used or second-hand motor vehicles, to each proprietor of a garage, or repair shop, or to each junk dealer, and three dollars (\$3.00) for each additional set of such tags. Such tags shall be interchangeable among the motor vehicles owned or used by the one to whom issued only when such use is incidental to such business.

The charges in this section prescribed shall be for the entire twelve months of the year.

If a certificate provided for in Classes A, F, I or J of this Section be issued after the thirty-first day of July, the charge shall be one-half of that prescribed for the entire year.

If a certificate provided for in Class B or G be issued after the first of the year, the charge shall be for the entire remaining portion of the year at the same rate but calculated on a monthly basis, no reduction to be made for fractional portions of a month. Upon the surrender of the registration certificate and number plates or markers provided for in Class B or G, and upon application made therefor, the original owner shall be entitled to a refund of the amount paid for such certificates and markers for the unused portion of the year calculated on a monthly basis, with no allowance for fractional portions of a month.