

“lateral roads” as used herein shall include bridges, and authority is hereby given to the State Roads Commission to build such bridges as it may decide to be a proper part of the lateral road system; such bridges to be charged against the counties in which same are located, in the same manner as are lateral roads.

See notes to art. 16, sec. 1, of Md. Constitution.

1927, ch. 118, sec. 212C.

212C. Any person, firm or corporation, who shall purchase and use any motor vehicle fuel, in respect of which the tax imposed by Section 212B has been paid, for the purpose of propelling any motor vehicle, equipped with a commercial body, or any motor vehicle used and registered pursuant to law for use in the transportation of persons for hire, shall be reimbursed and repaid out of the “Lateral Road Gasoline Tax Fund” one cent per gallon for each gallon of motor vehicle fuel used in such motor vehicle; provided such motor vehicle is regularly operated as a part of the principal business of the person, firm or corporation by whom the claim for refund is made; and provided further, that such motor vehicle while specially licensed as provided in this section is operated exclusively within the corporate limits of Baltimore City or of any other incorporated city or town in Maryland; and provided further, that the claimant shall file with the State Comptroller, in such form as may be prescribed by the Comptroller, a sworn statement and claim for refund within ninety days from the date of purchase and invoice of such motor vehicle fuels. Motor vehicles within the class described shall be registered with the Commissioner of Motor Vehicles, who shall issue therefor a special and distinctive tag or marker, provided he is satisfied that the vehicle is of the class described and is to be operated exclusively within the corporate limits of Baltimore City or of such other incorporated city or town as aforesaid, and the refund herein provided for shall not be granted except as to motor vehicle fuel used in such motor vehicles while so registered. Should any such motor vehicle be operated, while so registered, outside of the corporate limits of Baltimore City or of such other incorporated city or town as aforesaid, the owner and operator thereof shall be deemed guilty of a misdemeanor, and, upon conviction, shall be subject to a fine of not less than ten dollars (\$10.00) nor more than one hundred dollars (\$100.00). The procedure in such cases shall be regulated by the provisions of Section 204 and 205 of this Article. Should any other marker or tag be displayed on such motor vehicle at any time while so registered, the owner and operator thereof shall be subject to the provisions and penalties prescribed by Section 192 of this Article for the display of false, fictitious and improper tags, licenses and license plates. Upon the conviction of the owner or operator of any motor vehicle within the class described herein, of any violation of this section, the special tag or marker issued for the motor vehicle operated in violation of the provisions of this section, shall be immediately revoked and forfeited and the special registration of such motor vehicle shall be immediately cancelled by the Commissioner of Motor Vehicles, and no further refund shall be made during the current year in respect of