

been paid, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the Comptroller a statement accompanied by the original invoices showing such purchase, which statement shall set forth the total amount of such fuel so purchased and used by such consumer, other than in motor vehicles operated or intended to be operated upon any of the public highways of the State of Maryland, and said Comptroller upon the presentation of such statement and such vouchers, shall cause to be repaid to such consumer from the taxes collected on motor vehicle fuels the said taxes paid on fuels purchased or used other than for motor vehicles as aforesaid; provided, that applications for refunds as provided herein must be filed with the Comptroller within ninety (90) days from the date of purchase or invoice.¹

1929, ch. 476.

219A. The Federal Government shall be entitled to the refund of the tax upon all motor vehicle fuel purchased by it with respect to which the tax has been paid, upon compliance with the provisions of Section 219 of this Article.

1929, ch. 484.

220A. The license tax in respect of motor vehicle fuels prescribed by this sub-title shall be collectible and enforceable by a writ of attachment brought in the name of the State Comptroller for the use of the State against the lands, goods, chattels or credits of the tax debtor, and such attachment shall be governed in all respects by the rules of the law and procedure applicable to attachments for liquidated damages against non-residents; no attachment bond shall be required of the plaintiff, provided, however, that with respect to any property of the tax debtor subject to bona fide existing lien or liens, such lien or liens shall be entitled to priority over all liens of said attachments. And in the event of the sale of the real or personal property of the tax debtor by any sheriff, constable, trustee, receiver or other ministerial officer, under judicial process or otherwise, all such taxes, after the payment of the expenses incident to the sale, shall have priority over all other indebtedness of the tax debtor, except such indebtedness as may be secured by a bona fide and existing lien upon any of the real or personal property so sold.

222-223. Repealed by ch. 520 of the Acts of 1927.

Gasoline tax is substitute for previously existing method of taxing motor vehicles save as to such items as were excepted from its operation—see notes to sec. 182. Hiring cars included *Baughman v. Herwig*, 145 Md. 186 (decided prior to act 1927, ch. 520).

Garages.

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Sales room for motor vehicles, not used for hire or storage for hire, not garage within meaning of this section. Construction of act in body of act. Title sufficient. *Motor Co. v. State*, 147 Md. 234.

¹ Sec. 2 of chs. 146 and 236 of acts of 1927 repealed all laws inconsistent therewith to extent of such inconsistency.