

but not to exceed 10

((2)) Upon each store in excess of five, but not to exceed ten, the annual license fee shall be twenty dollars for each such additional store;

((3)) Upon each store in excess of ten, but not to exceed twenty, the annual license fee shall be one hundred dollars for each such additional store;

((4)) Upon each store in excess of twenty, the annual license fee shall be one hundred and fifty dollars for each such additional store.

The term "store" or mercantile establishments as used herein shall not be construed to include automobile service stations at which the principal business is the sale or distribution of gasoline and motor fuel.

Additional license fees imposed by this section not payable until May 1, 1934. In computing additional fees to be paid, the number of establishments operated by one person or corporation throughout the state and not the number in any particular county or in Baltimore City is to be taken as basis of calculation. Read Drug & Chemical Co. v. Claypoole, 165 Md. 251.

An. Code, 1924, sec. 67. 1912, sec. 54. 1904, sec. 54. 1888, sec. 51. 1858, ch. 414, sec. 3. 1916, ch. 632. sec. 54. 1927, ch. 322.

67. An unmarried female engaged in vending millinery, or other small articles of merchandise whose stock in trade does not at any time during the year exceed three hundred dollars shall be entitled to license on paying therefor, six dollars, but if her stock in trade exceeds three hundred dollars she shall pay the same rates as other persons, the amount of her stock in trade to be ascertained by oath as in other cases.

**Emergency Gross Receipts Tax.**

1935, ch. 188, sec. 72A.

72A. Definitions. The following words, terms and phrases when used in this sub-title shall have the meaning ascribed to them by this section, except where the context clearly indicates a different meaning:

(a) "Person" means any individual, firm, partnership, association, corporation, trustee, receiver, fiduciary or any other group or combination acting as a unit, and the plural as well as the singular number.

(b) The word "business" includes all activities or acts engaged in or caused to be engaged in by any person with the object of gain, profit, benefit or advantage, either direct or indirect, through the sale of goods, wares, merchandise or other tangible personal property to the ultimate consumer, user, customer or patron.

(c) The word "sale" means any transfer of the ownership or title of tangible personal property to the consumer for use and not for purposes of resale for a monetary consideration. Transactions whereby title to property is ultimately to pass and whether such transactions are called leases, sales or by any other name, and whether the possession is delivered to the purchaser or is retained by the vendor, shall be deemed "sales."

(d) The word "vendor" means any person who engages in the business of selling at retail tangible personal property subject to the tax imposed

in service