

Supplement), for the issuance of an original certificate of title, there is hereby imposed, and the Commissioner of Motor Vehicles shall collect a tax upon the issuance of such certificate of title at the rate of one per centum of the fair market value of every motor vehicle for which a certificate of title is applied for and issued. The Commissioner of Motor Vehicles shall require every applicant to supply such information as he may deem necessary as to the time of purchase, the purchase price, and other information relative to the determination of the fair market value. The Commissioner of Motor Vehicles shall remit all sums collected under the provisions of this section to the State Comptroller, who shall pay the same into a special account in the general treasury, to be known as the "State ~~Emergency Relief Fund~~", and disburse the same for the purposes and in the manner provided in the succeeding sections of this sub-title.

Probably sufficient basis for discrimination in exempting motor vehicles and providing for titling tax. *Jones v. Gordy*. Daily Record, July 16, 1935.

1935. ch. 539. sec. 72CCC.

72CCC. Registered motor vehicle dealers, in making their reports and returns to the State Comptroller for the purpose of paying the gross receipts tax imposed by Section 72CC, shall be permitted to deduct all gross sales of motor vehicles from their total gross sales and shall pay the said Comptroller the one per cent. tax on the remainder of their gross sales.¹

1935. ch. 188. sec. 72D.

72D. The Comptroller, for good cause shown, may extend the time for filing any return required under this sub-title, on application of the taxpayer, but such extension of time shall not exceed thirty days. When the time for filing any return is so extended, interest at the rate of 6% per annum, from the time it was originally required to be filed, until the time of payment shall be added and paid.

1935. ch. 188. sec. 72E.

72E. (a) As soon as practicable after the return is filed, the Comptroller shall examine it and compute the tax. If the amount paid exceeds the amount which should have been paid, the excess shall be refunded by the Comptroller or credited on account of future taxes accruing from the same taxpayer or his successor or assigns.

(b) If the amount found to be due exceeds the amount paid, the deficiency, together with interest thereon, at the rate of one-half of one per cent. per month or fraction of a month, from the time the tax was due, shall

¹ Sec. 2, ch. 539 of Acts of 1935, reads as follows: Should this sub-title or any section of this sub-title be held to be invalid for any reason, such holding shall not be construed as affecting the validity of ch. 188 of acts of 1935, commonly known as the Emergency Gross Receipts Tax, it being the Legislative intent that said act known as the Emergency Gross Receipts Tax shall stand, notwithstanding the invalidity of any section or part of a section or any part of this act.