

PART VII.

**Gasoline Tax.**

**211.**

U. S. Post Exchange exempt from payment of gasoline tax. U. S. v. Gordy, 58 Fed. (2nd), 1013.

See notes to secs. 182 and 222.

1927, ch. 327, sec. 212A. 1929, ch. 96. 1931, ch. 249.

**212A.** On and after the first day of April, 1927, the license tax in respect of motor vehicle fuels, prescribed by this sub-title, shall be increased one-half cent per gallon. The State Treasurer shall create a special fund of the receipts from the said additional tax of one-half cent per gallon, and shall disburse the same monthly (less such sum to be retained by the Comptroller, as, in the judgment of the Comptroller shall be sufficient to enable him to pay promptly all claims for refunds), as follows: One-fifth thereof to the Mayor and City Council of Baltimore, to be used for the elimination of railroad grade crossings within the limits of said City, and the balance to be credited to the account of the State Roads Commission of Maryland, to be paid out of the Treasury of the State, only upon the warrant of the Comptroller, and to be used for the elimination of railroad grade crossings, as provided by Sections 38A to 38J, both inclusive, of Article 91 of the Code of 1924, as enacted by Chapter 327 of the Acts of 1927 (now Sections 13 to 23 of Article 89B), or for the re-location of roads for the purpose of accomplishing the elimination of railroad grade crossings, and the reconstruction and re-location of bridge structures as provided by the Budget Bill.

1927, ch. 118, sec. 212B. 1929, ch. 116.

**212B.** On and after the first day of April, 1927, the license tax in respect of motor vehicle fuels, prescribed by this sub-title, shall be increased one and one-half cents per gallon. The State Treasurer shall create a special fund of the receipts of the said additional tax of one and one-half cents per gallon (to be designated as the "Lateral Road Gasoline Tax Fund"), and shall disburse the same monthly (less such sum to be retained by the Comptroller as, in the judgment of the Comptroller, shall be sufficient to enable him to pay promptly all claims for refund), as follows: One-fifth thereof, less refund exemptions as hereinafter provided, to be credited to the account of the State Roads Commission of Maryland, to be paid out of the Treasury of the State, only upon the warrant of the Comptroller, and to be used for the construction and maintenance of the streets and highways of Baltimore City, and the balance to be credited to the account of the State Roads Commission of Maryland, to be paid out of the Treasury of Maryland, only upon the warrant of the Comptroller, and to be used in the construction of lateral roads, and for no other purpose. From and after October 1, 1927, the entire cost of the construction of lateral roads built by the State Roads Commission shall be paid by the

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