

State out of the revenue derived from the additional tax imposed by this Section, and thereafter the Counties in which such roads are respectively located shall be relieved of their obligation, under the provisions of any existing law, of providing funds to defray one-half of the cost of construction of such roads. Each County's proportionate part of the revenue derived from such additional tax shall be determined by using the same ratio which the public road mileage of that County bears to the entire public road mileage in the Counties of the State. The State Roads Commission is hereby authorized and directed to ask for bids and enter into contracts in the usual form for the construction of such lateral roads as it, together with the County Commissioners or proper road authorities of the several Counties, may from time to time under the provisions hereof determine to construct, said contracts to be made in the name of the State Roads Commission, and to contain and be subject to the same provisions now required by law for contracts for the construction of public roads. The term "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.

Cited but not construed in *Murphy v. State Roads Commission*, 159 Md. 16.
See notes to art. 16, sec. 1, of Md. Constitution.

1933, ch. 425. 1935, ch. 465, sec. 212BB.

1935 **212BB.** During the period June 1, 1933 to September 30 (1937), both inclusive, the receipts from the tax of one and one-half cents per gallon on motor fuels, as provided by Section 212B of this Article (and to be designated as the "One and One-Half Cent Lateral, County and Municipal Road Gasoline Tax Fund"), shall be disbursed monthly by the State Treasurer (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), in accordance with the provisions of Sections 7A, 7B, 7C, 7D, 7E and 7F of Article 89B of the Code of Public General Laws of Maryland. On and after October 1 (1937) the said receipts shall be disbursed in accordance with the provisions of Section 212B of this Article.

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 spe-