

cially licensed as provided in this section is operated exclusively within the corporate limits of Baltimore City or of any other incorporated city or town in Maryland; and provided further, that the claimant shall file with the State Comptroller, in such form as may be prescribed by the Comptroller, a sworn statement and claim for refund within ninety days from the date of purchase and invoice of such motor vehicle fuels. Motor vehicles within the class described shall be registered with the Commissioner of Motor Vehicles, who shall issue therefor a special and distinctive tag or marker, provided he is satisfied that the vehicle is of the class described and is to be operated exclusively within the corporate limits of Baltimore City or of such other incorporated city or town as aforesaid, and the refund herein provided for shall not be granted except as to motor vehicle fuel used in such motor vehicles while so registered. Should any such motor vehicle be operated, while so registered, outside of the corporate limits of Baltimore City or of such other incorporated city or town as aforesaid, the owner and operator thereof shall be deemed guilty of a misdemeanor, and, upon conviction, shall be subject to a fine of not less than ten dollars (\$10.00) nor more than one hundred dollars (\$100.00). The procedure in such cases shall be regulated by the provisions of Sections 204 and 205 of this Article. Should any other marker or tag be displayed on such motor vehicle at any time while so registered, the owner and operator thereof shall be subject to the provisions and penalties prescribed by Section 192 of this Article for the display of false, fictitious and improper tags, licenses and license plates. Upon the conviction of the owner or operator of any motor vehicle within the class described herein, of any violation of this section, the special tag or marker issued for the motor vehicle operated in violation of the provisions of the section, shall be immediately revoked and forfeited and the special registration of such motor vehicle shall be immediately cancelled by the Commissioner of Motor Vehicles, and no further refund shall be made during the current year in respect of any motor vehicle fuels used in such motor vehicle, and no special tag or marker shall thereafter be issued for such motor vehicle during the current year. Nothing in this section shall be construed to alter or modify the registration fees for motor vehicles prescribed by other provisions of law, but whenever the regular tag or marker required for any vehicle shall be replaced by the special tag or marker provided by this section, or vice versa, the Commissioner of Motor Vehicles shall make a charge of one dollar (\$1.00) for such transfer. In addition to the one-fifth of the net tax produced, less refund exemption, by the additional tax provided by Sections 212B-212D, the Comptroller shall pay to the State Roads Commission, monthly, out of the "Lateral Road Gasoline Tax Fund," one-half of a cent for each gallon of motor vehicle fuel for which the refund provided by this section has been claimed and paid during the preceding month, such monies to be utilized for the construction and maintenance of the streets and highways of the City of Baltimore or of such other incorporated city or town as aforesaid.