

such taxes, after the payment of the expenses incident to the sale, shall have priority over all other indebtedness of the tax debtor, except such indebtedness as may be secured by a bona fide and existing lien upon any of the real or personal property so sold.

~~221.~~ Repealed by ch. 218 of the Acts of 1933.

222-223. Repealed by ch. 520 of the Acts of 1927.

Gasoline tax is substitute for previously existing method of taxing motor vehicles save as to such items as were excepted from its operation—see notes to sec. 182. Hiring cars included *Baughman v. Herwig*, 145 Md. 186 (decided prior to act. 1927, ch. 520).

Garages.

An. Code, 1924, sec. 228. 1912, sec. 166. 1916, ch. 704, sec. 166. 1920, ch. 294.
1931, ch. 535.

228. No person, firm, company or corporation, resident or non-resident, in this State shall keep a garage or open-air garage for the hire, storage or sale of automobiles until they shall first have obtained a license therefor, and shall pay an annual license fee based upon the square foot area of each floor for each garage, or in the case of an open-air garage, upon the square foot area of the space used for garage purposes as herein provided, viz.:

Garage containing not more than 1600 square feet.	\$ 5.00
Those containing more than 1600 square feet, and not more than 2000 square feet.	20.00
Those containing more than 2000 square feet, and not more than 3000 square feet.	30.00
Those containing more than 3000 square feet, and not more than 4000 square feet.	55.00
Those containing more than 4000 square feet, and not more than 5000 square feet.	75.00
Those containing more than 5000 square feet, and not more than 7500 square feet.	125.00
Those containing more than 7500 square feet, and not more than 10,000 square feet.	200.00
For every additional 1000 square feet or fractional part thereof the sum of \$10.00 additional.	

A garage, or open-air garage, as used within the terms of this section shall mean a place of storage for hire or a place where is kept for hire any automobile, locomobile, or any vehicle of any kind the motive power of which shall be electricity, steam, gas, gasoline or any other motive power except animals and air-craft, whether such automobile, locomobile or vehicle is kept therein permanently or temporarily, but wherever such garage has included within the building a machine shop, which machine shop is definitely defined by permanent partitions in the building, the space occupied by the same shall be exempted from taxation under this section.