

such license other than the first day of May in each and every year, except when the trader engages in business in any other month subsequent to May first, when such license shall be issued from such month and a ratable sum shall be charged therefor. All licenses granted or issued by said Clerks shall expire the first day of May next thereafter, except licenses for fisheries and horseracing.

This section referred to in construing sec. 65. *Read Drug & Chemical Co. v. Claypoole*, 165 Md. 255.

All the sections of this article form one entire system, and must be construed together. Legislature intended to protect revenue of state, but not to impose penalties for unintentional violations of law. *Spielman v. State*, 27 Md. 525.

See art. 17, sec. 75, *et seq.*

An. Code, 1924, sec. 2. 1912, sec. 2. 1904, sec. 2. 1888, sec. 2. 1862, ch. 121.

2. Any license may be obtained by partnerships or firms as well as by individuals; but in all such cases the names of all the partners of any firm shall be set forth in full in the license and no license shall protect any person pretending to act under the same unless he is named therein, or is entitled as a representative, or assignee under the provisions hereinafter contained in this article; and the clerk issuing the license shall enter upon the record of licenses the full names of all the members of a copartnership to whom such license is issued.

Where one partner buys the other out, the continuing partner may do business under the firm's license. *Spielman v. State*, 27 Md. 525.

An. Code, 1924, sec. 3. 1912, sec. 3. 1904, sec. 3. 1888, sec. 3. 1827, ch. 117, sec. 2. 1828, ch. 85, sec. 8.

3. Wherever a particular place for transacting the business for which a license is obtained is specified in the license, if the party removes, he may carry on said business at the place to which he may remove; provided the clerk shall endorse such removal on the license, which he is hereby directed to do on application.

An. Code, 1924, sec. 4. 1912, sec. 4. 1904, sec. 4. 1888, sec. 4. 1828, ch. 85, sec. 6. 1914, ch. 159.

4. If any person who has taken out a license shall die, his widow or her surviving husband, executor or administrator may carry on business under such license for the residue of the time covered by such license.¹

An. Code, 1924, sec. 5. 1912, sec. 5. 1904, sec. 5. 1888, sec. 5. 1828, ch. 85, sec. 1. 1886, ch. 507, sec. 5.

5. Nothing in this article shall be deemed to apply to persons who do not buy or sell with a view to profit in the prosecution of some regular trade or business.

Where trader discontinues his business and then proceeds *bona fide* to sell out his stock by wholesale, he comes within exemption of this section; *contra*, if he sells to customers as usual, at retail. *Forwood v. State*, 49 Md. 535.

An. Code, 1924, sec. 6. 1912, sec. 6. 1904, sec. 6. 1888, sec. 6. 1886, ch. 507, sec. 5A. 1888, ch. 10. 1894, ch. 333. 1916, ch. 632, sec. 6. 1922, ch. 51.

6. It shall be the duty of the Sheriffs and Constables of the several counties and Baltimore City and the agents and inspectors of the State Tax Commission of Maryland to make diligent inquiry of all persons,

¹ Title of act of 1914, ch. 159, calls for repeal and re-enactment of sec. 41 of art. 56; the enacting clause and section itself, however, show that sec. 4 was intended to be repealed and re-enacted.