

Class J. (Electric Hiring.) Two (\$2.00) dollars per horse power or fraction thereof in the case of all motor vehicles operating for the purpose of transporting persons for hire upon any of the public highways of this State, other than motor vehicles operating on fixed schedules, the registration fees of which are fixed by other specific provisions of law, and provided that said charge shall be in lieu of all other taxes, fees or charges of every kind upon said motor vehicle or upon the receipts of those operating the same except the taxes imposed upon the same as personal property.

Class K. (Used Car Dealer.) Twenty-five (\$25.00) dollars for the first two sets of tags or markers issued each dealer in used or second-hand motor vehicles, to each proprietor of a garage, or repair shop, or to each junk dealer, three (\$3.00) dollars for each additional set of such tags. Such tags shall be interchangeable among the motor vehicles owned or used by the one to whom issued only when such use is incidental to such business.

Class L. (Funeral Hearses.) Thirty-two (32¢) cents per horse power or fraction thereof in the case of all motor vehicles operated for the purpose of transporting dead bodies for hire upon any of the public highways of this State, and said charge shall be in lieu of all other taxes, fees or charges of every kind upon said motor funeral hearses or upon the receipts of those operating the same, except the taxes imposed upon the same as personal property.

The charges in this section prescribed shall be for three months of each year and be on a quarterly basis.

If a certificate provided for in Classes A, 1A, 2A, 3A, 4A, B and G be issued after the first of the registration year, the charge shall be on a quarterly basis; three-quarters after July 1st, or before October 1st, one-half after October 1st or before January 1st, and one-quarter after January 1st, until the end of the registration year. Upon surrender of the registration certificate and number plates or markers provided for in Classes A, 1A, 2A, 3A, 4A, B and G, and upon application made therefor, the original owner shall be entitled to a refund of the amount paid for such certificate and markers for the unused portion of the year calculated on a quarterly basis with no allowance for fractional portions of a quarter.

The Commissioner of Motor Vehicles shall have authority in disputed cases, to determine the classification in which any motor vehicle belongs, under any of the provisions of this sub-title.

A duplicate registration certificate shall be furnished by the Commissioner of Motor Vehicles for fifty (50¢) cents in cases where he is satisfied the original has been lost.

In the event any plate or marker issued by such Commissioner of Motor Vehicles under the provisions of this or any other section shall be lost or destroyed, the Commissioner shall cause an investigation to be made into the circumstances of the alleged loss, and if he is satisfied that said tag or tags have in fact been destroyed as alleged by the applicant, he shall issue a duplicate or duplicates thereof, or a new set of tags, in his discretion, with appropriate registration certificate, at a cost not to exceed four (\$4.00) dollars in the case of a motor vehicle, or two (\$2.00) dollars in the case of a motorcycle or bicycle with motor attachment.

The owner of an automobile who carries five men to and from their work for an agreed compensation, is not a common carrier and does not operate his car "for public use," and hence need not comply with sec. 293. This and the following sections contrasted with sec. 293, *et seq.* *Towers v. Wildason*, 135 Md. 683.