This section referred to in holding invalid an ordinance of Havre de Grace prohibiting non-residents of that city from operating automobiles for hire; unreasonable discrimination. Havre de Grace *v.* Johnson, 143 Md. 606.
Sec. 135 (vol. 2), An. Code, 1912, cited but not construed in Hendrick *v.* State, 115 Md. 555.
See notes to sec. 145.
Where owner of trucks leased them for hauling goods of lessees, the lessor to provide storage, gasoline, oil, repairs, washing, etc., held that this involved the operation of trucks in the transportation of freight and of merchandise for hire, within the meaning of this section. Baughman *v.* Operating Service, 167 Md. 50.
The classification of motor vehicles made in this section held not to be arbitrary or unreasonable. Bevard *v.* Baughman, 167 Md. 55.
This section referred to in construing sec. 155. Landwehr *v.* Life Ins. Co., 159 Md. 212.
See Baughman *v.* Herwig, 145 Md. 587 (decided prior to act 1927, ch. 520).
This section referred to—see notes to sec. 293. Restivo *v.* Pub. Serv. Commn., 149 Md. 34.

1935, ch. 364.

158. Upon receipt of an application in proper form for the registration of semi-trailers operated under the shuttle or relay system, it shall be the duty of the Commissioner of Motor Vehicles, after due investigation, to issue additional metal plates or markers not exceeding two for each truck tractor registered by the owner without extra cost.

An. Code, 1924, sec. 183. 1924, ch. 412. 1927, ch. 707. 1929, ch. 407. 1939, ch. 744, sec. 183.

159. The Commissioner of Motor Vehicles is hereby authorized and directed to refuse to issue or transfer any plate or marker, certificate of registration or title for any motor vehicle unless all taxes due and owing on the motor vehicle described in the certificate of registration or title so to be issued or transferred have been paid provided each motor vehicle is separately assessed apart from the assessment on any other motor vehicle or kind or class of assessable property and provided the tax to be levied on such motor vehicle is permitted except in Baltimore City to be paid separate and apart from the payment of all other taxes. And it shall be mandatory upon the County Commissioners to provide for separate assessments and separate tax bills. This section shall apply only in the case of taxes becoming due and owing in the year 1939 and thereafter.

This section, as amended by Ch. 744, Acts of 1939, held valid and that taxes for current year are due and owing after Jan. 1st and must be paid before issuance of tags as of Mar. 31st, each year. State *v.* Baltimore, Daily Record, Apr. 13, 1940.
This section valid; classification of motor vehicles not unreasonable; penalties; redress of person aggrieved by method of Commissioner. Grossfield *v.* Baughman, 148 Md. 333.
Unless otherwise permitted by statute, whole amount due for any single tax must be paid or tendered; mandamus refused to compel city collector to accept anything less than amount of taxes due and in arrears for any one year. Baltimore *v.* Fine, 148 Md. 325.

1927, chs. 31, 40. 1933, ch. 540. 1935, chs. 97, 99, 132, 137, 257, 325, 434, 464. 1936 (Sp. Sess.), chs. 85 and 102. 1937, chs. 159, 217, 378. 1939, ch. 744, sec. 184.

160. In addition to the provisions contained in Section 159, with reference to the requirement of the payment of State and County taxes on motor vehicles, the Commissioner of Motor Vehicles is hereby authorized and directed to refuse to issue or transfer any plate or marker, certificate of registration or title, for any motor vehicles owned by a resident of Brentwood, Hampstead, Betterton, Chestertown, Rock Hall, Oakland, Bruns-