

ings, and the reconstruction and re-location of bridge structures as provided by the Budget Bill.

Cited in construing Art. 89B, Secs. 9-19. *Howard Co. v. Leaf*, Daily Record, Oct. 30, 1939.

1927, ch. 118, sec. 212B. 1929, ch. 116. 1939, ch. 766.

243. On and after the first day of April, 1927, the license tax in respect to motor vehicle fuels, prescribed by this sub-title, shall be increased one and one-half cents per gallon.

The State Treasurer shall create a special fund of the receipts of the said additional tax of one and one-half cents per gallon (to be designated as the "Lateral Road Gasoline Tax Fund"), and shall disburse the same monthly (less such sum to be retained by the Comptroller as, in the judgment of the Comptroller, shall be sufficient to enable him to pay promptly all claims for refund), as follows: Three-tenths thereof, less refund exemptions as hereinafter provided, to be credited to the account of the State Roads Commission of Maryland, to be paid out of the Treasury of the State, only upon the warrant of the Comptroller, and to be used for the construction and maintenance of the streets and highways of Baltimore City and/or for the payment of highway bond debt service, and the balance to be credited to the account of the State Roads Commission of Maryland, to be paid out of the Treasury of Maryland, only upon the warrant of the Comptroller, and to be used as provided in Section 9 of Article 89B of the Code of Public General Laws of Maryland.

From and after October 1, 1927, the entire cost of the construction of lateral roads built by the State Roads Commission shall be paid by the State out of the revenue derived from the additional tax imposed by this Section, and thereafter the Counties in which such roads are respectively located shall be relieved of their obligations, under the provisions of any existing law, of providing funds to defray one-half of the cost of construction of such roads.

Each County's proportionate part of the revenue derived from such additional tax shall be determined by using the same ratio which the public road mileage of that County bears to the entire public road mileage in the Counties of the State.¹

Cited in construing Art. 89B, Secs. 9-19. *Carroll Co. v. State Roads Comm.*, Daily Record, Oct. 24, 1939.

Cited but not construed in *Murphy v. State Roads Commission*, 159 Md. 16.
See notes to art. 16, sec. 1, of Md. Constitution.

1927, ch. 118, sec. 212C.

244. Any person, firm or corporation, who shall purchase and use any motor vehicle fuel, in respect of which the tax imposed by Section 243 has been paid, for the purpose of propelling any motor vehicle, equipped with a commercial body, or any motor vehicle used and registered pursuant to law for use in the transportation of persons for hire, shall be reimbursed and repaid out of the "Lateral Road Gasoline Tax Fund" one cent per gallon for each gallon of motor vehicle fuel used in such motor vehicle; provided such motor vehicle is regularly operated as a part of the principal business of the person, firm or corporation by whom the claim for refund is made; and provided further, that such motor vehicle while spe-

¹ See ch. 425 of 1933, ch. 465 of 1935 and ch. 341 of 1937 for provisions for disbursement of said revenues.