

SEC. 3. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a ye and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 16, 1947.

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CHAPTER 513.

(Senate Bill 209)

AN ACT to provide for the refund of taxes paid for the year 1947 on Class A and Class D Vehicles under the law as it existed prior to Chapter 99 of the Acts of 1947.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That any person who shall have paid taxes for the year 1947 on any Class A or Class D motor vehicle under the law as it existed prior to Chapter 99 of the Acts of 1947 shall be entitled to a refund of such taxes upon furnishing the State, County or City official to whom such taxes were paid satisfactory evidence that a registration fee for such motor vehicle for the year 1947 has been paid to the Department of Motor Vehicles under Chapter 99 of the Acts of 1947 and the State, County or City official is hereby directed to refund such taxes for the year 1947 to the person who paid the same under the law as it existed prior to Chapter 99 of the Acts of 1947. The 1947 registration card for such motor vehicle issued by the Department of Motor Vehicles shall constitute satisfactory evidence of payment of the registration fee required by Chapter 99 of the Acts of 1947. If any State, County or City official shall have paid over to any other State, County or City official any taxes for the year 1947 on any Class A or Class D motor vehicle refunded pursuant to this Act to the person who paid such taxes, the State, County or City official to whom any such payment over was made shall repay said taxes to the State, County or City official required to refund said taxes to the taxpayer. This Act shall not affect liability for taxes on Class A or Class D motor vehicles for any year prior to 1947.