140-N to 140-U, both inclusive, of said Article 89B of said Code, as amended by Chapter 755 of the Acts of 1945, and to the servicing of bonds issued under the provisions of Sections 147A to 147F, both inclusive, of said Article 89B of said Code (1943 Supplement), fixing the terms and conditions of said State Highway Construction Bonds, making said bonds exempt from taxation, providing for the use of the proceeds of said bonds and for their issuance, sale, redemption or otherwise, and requiring annual reports by the State Roads Commission to the Governor on the status of the bonds and proceeds thereof and the projects constructed or to be constructed under said sub-title; and to amend Section 148 of said Article 89B of said Code (1943 Supplement), title "State Roads", sub-title "Convict Labor", as amended by Chapter 408 of the Acts of 1945 relating to the employment by the State Roads Commission of prisoners in the penal institutions of the State; and to add three new sections to Article 89B of the Annotated Code of Maryland (1939 Edition), title "State Roads", to follow immediately after Section 155 of said Article, under a new sub-title "Special Provisions as to Designated Counties", to be known as Sections 156, 157 and 158 providing for the construction, reconstruction and maintenance by the State Roads Commission of County roads in certain named Counties; and to preserve the obligations of railroad and railway companies with respect to grade crossing eliminations.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 241 of Article 56 of the Annotated Code of Maryland (1939 Edition), title "Licenses", sub-title "Gasoline Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

241. (a) On and after January 1, 1924, each and every dealer as defined in this sub-title who is now engaged or who may hereafter engage in his own name or in the name of others, or in the name of his representatives or agents in this State, in the sale or use of motor vehicle fuel as herein defined shall not later than the last day of each calendar month, render to the Comptroller a statement of all motor vehicle fuel sold or used by him or them in the State of Maryland during the preceding calendar month, and pay a license tax of Two Cents (2¢) per gallon on all motor vehicle fuel as shown by such statement in the manner and within the time hereinafter stipulated; (provided, however, that the tax imposed upon motor vehicle fuel sold to compounders shall be returned and paid as herein provided by such com-