pounders upon all motor vehicle fuel purchased by them and sold or used in the State of Maryland in the form of a compound or otherwise.)

(b) On and after the first day of April, 1927, the license tax in respect of motor vehicle fuels, prescribed by this subtitle, shall be increased one-half cent per gallon.

(c) On and after the first day of April, 1927, the license tax in respect to motor vehicle fuels, prescribed by this subtitle, shall be increased one and one half cents per gallon.

(d) On and after the first day of July, 1947, the license tax in respect to motor vehicle fuels, prescribed by this subtitle, shall be increased one cent per gallon.

(e) On and after the first day of July, 1947, the taxes imposed by Sub-divisions (a), (b), (c) and (d) of this section shall be deemed to be continued in effect as parts of a single license tax with respect to motor vehicle fuels of five cents per gallon to be known as the "Gasoline Tax". In any case where the State or any agency thereof, or any county, municipality (including Baltimore City), special taxing area or other political sub-division has, prior to June 1, 1947, issued bonds or other evidences of debt and for the security, payment or servicing thereof has lawfully pledged or committed (in the form of a special tax or otherwise) any portion of the motor vehicle fuel taxes of two cents, one-half cent and one and one-half cents per gallon, respectively, such pledge or commitment shall continue unimpaired as a pledge or commitment of a like amount of the five cent Gasoline Tax.

SEC. 2. *And be it further enacted,* That Section 242 of Article 56 of the Annotated Code of Maryland (1943 Supplement), title "Licenses", sub-title "Gasoline Tax", as amended by Chapter 755 of the Acts of 1945, and Section 243 of said Article 56 of said Code (1939 Edition), title "Licenses", subtitle "Gasoline Tax", be and they are hereby repealed, and that two new sections be and they are hereby enacted in lieu thereof, to be known as Sections 242 and 243 respectively, of said Article, to follow immediately after Section 241 of said Article, and to read as follows:

242. The Gasoline Tax, imposed by this sub-title, in respect to motor vehicle fuel sold or used in any calendar month, shall be paid on or before the last day of the next succeeding month to the Comptroller who shall receipt the dealer therefor. From the monies thus received, the Comptroller each month shall (a) retain such sum as in his judgment shall be sufficient to enable him to pay promptly all claims for re-