

visions of Section 285 of Article 66½ of the Annotated Code of Maryland, said Fund to be thereafter held and distributed in accordance with the provisions applicable thereto of Article 89B of the Annotated Code of Maryland.

SEC. 7. *And be it further enacted*, That Section 25A of Article 66½ of the Annotated Code of Maryland (1943 Supplement), title "Motor Vehicles", sub-title "Administration—Registration—Titling", as amended by Chapter 47 of the Acts of 1945, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

25A. (Excise Tax for the Issuance of Certificates of Title.)

(a) In addition to the charges prescribed by this Article there is hereby levied and imposed an excise tax for the issuance of every original certificate of title for motor vehicles in this State and for the issuance of every subsequent certificate of title for motor vehicles in this State in the case of sales or resales thereof, and on and after July 1, 1947, the Department of Motor Vehicles shall collect said tax upon the issuance of every such certificate of title of a motor vehicle at the rate of two per centum of the fair market value of every motor vehicle for which such certificate of title is applied for and issued.

(b) The Department of Motor Vehicles shall require every applicant to supply information as it may deem necessary as to the time of purchase, the purchase price and other information relative to the determination of the fair market value.

(c) The Department of Motor Vehicles shall remit all sums collected under the provisions of this section to the State Treasurer, who shall use and apply the same, first, to the extent required for debt service on State Highway Construction Bonds pursuant to Sections 147G to 147P, both inclusive, of Article 89B of the Annotated Code of Maryland (1939 Edition), as enacted by Section 18 of this Act, and shall transfer the balance thereof, if any, to the construction fund for the State Roads Commission provided by Section 11(e) of said Article 89B.

(d) Certificates of title for all motor vehicles owned by the State of Maryland or any political sub-division of the State and for fire engines and other fire department emergency apparatus, including ambulance operated by or in connection with any fire department, shall be exempt from the tax imposed by this section.

SEC. 8. *And be it further enacted*, That Section 285 of Article 66½ of the Annotated Code of Maryland (1943