

The greatest abuse, however, in issuing licenses is that to female traders. More than 55% of licenses issued in Baltimore County in 1915 to traders of all kinds and classes are to female traders, and the percentage in Baltimore City is about 52%. The figures speak volumes as to this abuse. Female traders' licenses should be abolished and all traders, whether male or female, should be on an equal footing.

In order to cause a more equitable distribution of the license burden, the Commission recommends that the present rates be changed and the following rates imposed:

If the stock in trade is

Less than	\$1,000				the annual charge be	\$12
More than	1,000 and less than	\$2,500	"	"	"	18
"	"	2,500	"	"	"	24
"	"	5,000	"	"	"	36
"	"	10,000	"	"	"	50
"	"	25,000	"	"	"	100
"	"	50,000	"	"	"	150
"	"	75,000	"	"	"	200
"	"	150,000	"	"	"	250
"	"	250,000	"	"	"	300
Over	350,000				"	400

The application of these rates will cause a more equitable distribution of the license burden.

## HOUSEHOLD FURNITURE

### Exemption of, When Assessed Value Is \$500 or Less

Under the provisions of the Acts of 1914, Chapter 467, the assessment of all household effects to the amount of \$500 or less was abated throughout the State for State and local taxes. The operation of this Act resulted in releasing property to the assessed valuation of \$18,741,867 from the operation of the tax levy; herewith will be found a compilation by counties showing the amount of household furniture assessed for the year 1914, the amount of the assessment for the year 1915, the amount abated, the number of accounts in 1914 and the number of accounts in 1915.

The Commission recommends the repeal of the above Act of 1914, Chapter 467, and the passage of an Act providing for exemption of \$100 instead of \$500.