

| Counties. | Number of Vessels Not Assessed. |
|-------------------|------------------------------------|
| Queen Anne's..... | 27 |
| St. Mary's..... | 21 |
| Somerset..... | 324 |
| Talbot..... | 71 |
| Washington..... | 2 |
| Wicomico..... | 64 |
| Worcester..... | 20 |
| Total..... | 491 |

The only county which has reported to the Commission the completion of work from the information submitted is Somerset. The increase of assessment in this county amounts to \$42,500.

AUTOMOBILE BUS COMPANIES

Within the past year many automobile bus lines, commonly called "jitneys," have been organized, some of which are companies with large amounts of paid-in capital, while other lines are simply cars of individuals converted for use as buses. Many of these "jitney" lines are in operation in Baltimore City and many in the counties, while all towns of any size have a line of buses making several trips a day.

There is not now an adequate contribution to the State for the constant use of the roads which these lines enjoy, and which is not to be compared with the use of such roads by the automobiles of individuals.

Article 81, Section 167, provides that certain designated classes of corporations and also individuals enjoying a franchise shall pay a tax on their gross receipts. Among the provisions is one requiring "transportation companies" to pay a tax to the State of 2½ per cent. on their gross receipts. This is in return for the public privilege enjoyed. The Commission has ruled that these automobile bus companies are "transportation companies" within the meaning of this section, and are liable to the tax of 2½ per cent. on their gross receipts.

Automobile buses now pay the rate of State licenses imposed on ordinary automobiles. In view of the heavier wear and tear on the roads, the Commission recommends that the automobile buses