

Commission; the intent of said Act being that the horse power charge should be either eliminated entirely or be reduced as much as possible so that the amount realized from the gasoline tax plus the amount realized from the registration fees would not exceed the amount theretofore realized from the registration fee under then existing horse power rates; and

WHEREAS, The Governor of the State of Maryland, acting under and in accordance with the terms and provisions of said Act fixed the rate at thirty-two cents per horse power; and

WHEREAS, Under the terms and provisions of said Act said rate of thirty-two cents per horse power was applicable for the year 1924 to all gasoline propelled motor vehicles equipped with pneumatic tires except those operating as aforesaid under a franchise over a prescribed route; and

WHEREAS, The Commissioner of Motor Vehicles refused to permit said rate of thirty-two cents per horse power to apply to any motor vehicles used for hiring purposes, and refused to issue to the owners thereof registration cards and tags or markers for the year 1924, except at the rate of one dollar and twenty cents per horse power as prescribed in the Act of 1920; and

WHEREAS, Suit was instituted in a test case to secure a judicial construction of said Act and to compel the Commissioner of Motor Vehicles to issue registration cards and markers or tags for the year 1924 for all hiring cars which were propelled by gasoline and equipped with pneumatic tires; and

WHEREAS, The lower Court ruled against the said Commissioner of Motor Vehicles and held that under the terms and provisions of said Chapter 522 of the Acts of 1922, the thirty-two cent per horse power rate was applicable to all gasoline propelled motor vehicles equipped with pneumatic tires, including those operating for the purpose of transporting persons or freight for hire, other than those operating upon fixed schedules under a franchise, and said ruling having since been affirmed by the Court of Appeals; and

WHEREAS, Those owners of hiring cars whose business necessitated the use of their said cars from and after January 1, 1924, had no other alternative than to pay the dollar and twenty cents per horse power rate demanded by the Commissioner of Motor Vehicles, but which said charge over and above thirty-two cents per horse power was illegal and without warrant of law; and