

of two years and those persons who are candidates for the office of Commissioner for the unexpired term of one year. .

SEC. 3. *And be it further enacted*, That this Act is an emergency law and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote by three-fifths of all the members elected to each of the two houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 9, 1924.

CHAPTER 326.

AN ACT to repeal and re-enact with amendments Section 2 and Section 8 of Chapter 522 of the Acts of 1922, said Act relating to the gasoline tax, providing for payment of the tax upon motor vehicle fuel sold to compounders, and exempting from taxation compounds when actually exported.

SECTION 2. *Be it further enacted by the General Assembly of Maryland*, That on and after January 1, 1924, each and every dealer as defined in this Act who is now engaged or who may hereafter engage in his own name or in the name of others, or in the name of his representatives or agents in this State, in the sale or use of motor vehicle fuel as herein defined shall not later than the last day of each calendar month, render to the Comptroller a statement of all motor vehicle fuel sold or used by him or them in the State of Maryland during the preceding calendar month, and pay a license tax of two (2) cents per gallon on all motor vehicle fuel as shown by such statement in the manner and within the time hereinafter stipulated; (provided, however, that the tax imposed upon motor vehicle fuel sold to compounders shall be returned and paid as herein provided by such compounders 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).

SEC. 8. *And be it further enacted by the General Assembly of Maryland*, That said license tax shall not be imposed on motor vehicle fuel when exported or sold for exportation from the State of Maryland to any other State or nation, (whether in the form of a compound, or otherwise).

Approved April 9, 1924.