

SEC. 2. *And be it further enacted*, That nothing in this Act shall apply to cases pending, nor to any violation or violations of law which have heretofore occurred, but all such cases and violations shall be prosecuted and punished under the law heretofore in force.

SEC. 3. *And be it further enacted*, That this Act shall take effect on the first day of June, 1927.

Approved March 25, 1927.

CHAPTER 118.

AN ACT to add four new sections to Article 56 of the Annotated Code of Maryland, Edition of 1924, title "Licenses," sub-title "Gasoline Tax," said new sections to follow Section 212 of said Article, and to be known as Sections 212-B, 212-C, 212-D and 212-E, to provide for the imposition, the disposition of the proceeds for the construction of lateral roads and to Baltimore City and the partial refund in certain cases, of an additional license tax of one and one-half cents per gallon, in respect of motor vehicle fuels.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That four new sections be, and the same are hereby added to Article 56 of the Annotated Code of Maryland, Edition of 1924, title "Licenses," sub-title "Gasoline Tax," said new sections to follow Section 212 of said Article, to be known as Sections 212-B, 212-C, 212-D and 212-E, and to read as follows:

212-B. On and after the first day of April, 1927, the license tax in respect of motor vehicle fuels, prescribed by this sub-title, shall be increased one and one-half cents per gallon. The State Treasurer shall create a special fund of the receipts of the said additional tax of one and one-half cents per gallon (to be designated as the "Lateral Road Gasoline Tax Fund"), and shall disburse the same monthly (less such sum to be retained by the Comptroller as, in the judgment of the Comptroller, shall be sufficient to enable him to pay promptly all claims for refund), as follows: One-fifth thereof, less refund exemptions as hereinafter provided, to the State Roads Com-