Class K. Twenty-five dollars (\$25.00) for the first two sets of tags or markers issued each dealer in used or second-hand motor vehicles, to each proprietor of a garage, or repair shop, or to each junk dealer, and three dollars (\$3.00) for each additional set of such tags. Such tags shall be interchangeable among the motor vehicles owned or used by the one to whom issued only when such use is incidental to such business.

The charges in this section prescribed shall be for the entire twelve months of the year.

If a certificate provided for in Classes A, F, I or J of this Section be issued after the thirty-first day of July, the charge shall be one half of that prescribed for the entire year.

If a certificate provided for in Class B or G be issued after the first of the year, the charge shall be for the entire remaining portion of the year at the same rate but calculated on a monthly basis, no reduction to be made for fractional portions of a month. Upon the surrender of the registration certificate and number plates or markers provided for in Class B or G, and upon application made therefor, the original owner shall be entitled to a refund of the amount paid for such certificates and markers for the unused portion of the year calculated on a monthly basis, with no allowance for fractional portions of a month.

The Commissioner of Motor Vehicles shall have authority, in disputed cases, to determine the classification in which any motor vehicle belongs, under any of the provisions of this subtitle.

A duplicate registration certificate shall be furnished by the Commissioner of Motor Vehicles for fifty cents (50c.) in cases where he is satisfied the original has been lost.

In the event any plate or marker issued by such Commissioner of Motor Vehicles under the provisions of this or any other section shall be lost or destroyed, the Commissioner shall cause an investigation to be made into the circumstances of the alleged loss, and if he is satisfied that said tag or tags have in fact been lost or destroyed as alleged by the applicant, he shall issue a duplicate or duplicates thereof, or a new set of tags, in his discretion, with appropriate registration certificate, at a cost not to exceed four dollars (\$4.00) in the case of a motor vehicle, or two dollars (\$2.00) in the case of a motorcycle or bicycle with motor attachment.