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 be credited to the account of the State Roads Commission of Maryland, to be paid out of the Treasury of the State, only upon the warrant of the Comptroller, and to be used for the construction and maintenance of the streets and highways of Baltimore City, and the balance to be credited to the account of the State Roads Commission of Maryland, to be paid out of the Treasury of Maryland, only upon the warrant of the Comptroller, and to be used in the construction of lateral roads, and for no other purpose. From and after October 1, 1927, the entire cost of the construction of lateral roads built by the State Roads Commission shall be paid by the State out of the revenue derived from the additional tax imposed by this Section, and thereafter the Counties in which such roads are respectively located shall be relieved of their obligation, under the provisions of any existing law, of providing funds to defray one-half of the cost of construction of such roads. Each County's proportionate part of the revenue derived from such additional tax shall be determined by using the same ratio which the public road mileage of that County bears to the entire public road mileage in the Counties of the State. The State Roads Commission is hereby authorized and directed to ask for bids and enter into contracts in the usual form for the construction of such lateral roads as it, together with the County Commissioners or proper road authorities of the several Counties, may from time to time under the provisions hereof determine to construct, said contracts to be made in the name of the State Roads Commission, and to contain and be subject to the same provisions now required by law for contracts for the construction of public roads. The term "lateral roads" as used herein shall include bridges, and authority is hereby given to the State Roads Commission to build such bridges as it may decide to be a proper part of the lateral road system; such bridges to be charged against the counties in which same are located, in the same manner as are lateral roads.