

hicles and the taxes levied thereon to be made by the Supervisor of Assessments of said Caroline County.

All Acts, general, local and special including the Charter provisions of the Municipality of the Mayor and Council of Federalsburg inconsistent with the provisions hereof, are hereby repealed to the extent of such inconsistency.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1935.

Approved May 17, 1935.

CHAPTER 539.

AN ACT to add two new sections to Article 56 of the Annotated Code of Maryland (1929 Supplement), title "Licenses," sub-title "Emergency Gross Receipts Tax," as said sub-title was enacted by Chapter 188 of the Acts of 1935, said new sections to be known as Section 72CC and 72CCC and to follow immediately after Section 72C of said Article for the purpose of increasing the fee for registering the title to motor vehicles and authorizing registered motor vehicle dealers to deduct from their gross sales, before the payment of the one per cent, gross receipts tax, the amount of gross sales on motor vehicles.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That 2 new sections be and are hereby added to Article 56 of the Annotated Code of Maryland (1929 Supplement), title "Licenses," sub-title "Emergency Gross Receipts Tax," as said sub-title was enacted by Chapter 188 of the Acts of 1935, said new sections to be known as Sections 72CC and 72CCC to follow immediately after Section 72C of said Article, and to read as follows:

72CC. In addition to the charges prescribed by Sections 202 and 203A of Article 56 of the Code of Public General Laws of Maryland (1929 Supplement), for the issuance of an original certificate of title there is hereby imposed, and the Commissioner of Motor Vehicles shall collect a tax upon the issuance of such certificate of title at the rate of one per centum of the fair market value of every motor vehicle for which a certificate of title is applied for and issued. The Commissioner of Motor Vehicles shall require every applicant to supply such information as he may deem