

taxes levied upon motor vehicles in Baltimore City and the several Counties and in certain incorporated towns of the State before markers, certificates of registration, or titles for motor vehicles may be issued, and including certain other incorporated towns within the provisions of said sections.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 183 of Article 56 of the Annotated Code of Maryland (1935 Supplement), title "Licenses," subtitle "Motor Vehicles," subheading "Fees for Registration of Motor Vehicles," be and is hereby repealed and re-enacted with amendments, that Sections 184-184C of said Article be and they are hereby repealed and that a new section to be known as Section 184 is hereby enacted, and all to read as follows:

183. The Commissioner of Motor Vehicles is hereby authorized and directed to refuse to issue or transfer any plate or marker, certificate of registration or title for any motor vehicle unless all taxes due and owing on the motor vehicle described in the certificate of registration or title so to be issued or transferred have been paid provided each motor vehicle is separately assessed apart from the assessment on any other motor vehicle or kind or class of assessable property and provided the tax to be levied on such motor vehicle is permitted except in Baltimore City to be paid separate and apart from the payment of all other taxes. And it shall be mandatory upon the County Commissioners to provide for separate assessments and separate tax bills. This section shall apply only in the case of taxes becoming due and owing in the year 1939 and thereafter.

184. In addition to the provisions contained in Section 183, with reference to the requirement of the payment of State and County taxes on motor vehicles, the Commissioner of Motor Vehicles is hereby authorized and directed to refuse to issue or transfer any plate or marker, certificate of registration or title, for any motor vehicles owned by a resident of Brentwood, Hampstead, Betterton, Chestertown, Rock Hall, Oakland, Brunswick, City of Frederick, Emmitsburg, East New Market, Easton, Oxford, St. Michaels, Elkton, Mountain Lake Park, Federalsburg or Galena, or by a resident of any incorporated town or city in Allegany, Carroll, Dorchester, Prince George's or Washington Counties, unless he is satisfied that all municipal taxes due and owing on the motor vehicle described in the certificate of registration or title so to be