

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 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 cases of taxes becoming due and owing in the year 1939 and thereafter. This section shall not apply to Baltimore City.

159A. 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 motor vehicle taxes due and owing by the person, firm or corporation in whose name the motor vehicle is registered or titled has been paid. Beginning with assessments for the year 1942 and thereafter, it shall be mandatory upon the assessing authorities to provide for assessments of motor vehicles as a class apart from any other kind or class of personal property and tax bills shall be rendered accordingly; and the tax to be levied on such motor vehicles as a class shall be permitted to be paid separate and apart from the payment of all other taxes. Nothing in this section shall be deemed to require each motor vehicle to be separately assessed apart from the assessment on any other motor vehicle, but all motor vehicles owned by the same person, firm or corporation shall be assessed as a class. This section shall apply only to Baltimore City.

160. In addition to the provisions contained in Section 159, 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, Betterton, Chestertown, Rock Hall, Oakland, Brunswick, City of Frederick, Emmitsburg, East New Market, Easton, Oxford, St. Michaels, Elkton, Gaithersburg, Burkittsville, 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