(1939 Edition), title "Licenses", sub-title "Motor Vehicles", sub-heading "Fees for Registration of Motor Vehicles", as said section was amended by Chapter 185 of the Acts of 1941, including the incorporated towns in Queen Anne's County within the provisions of said section requiring the payment of municipal taxes levied on motor vehicles by said towns before license may be issued or title transferred by the Commissioner of Motor Vehicles.

SECTION 1. Be it enacted by the General Assembly of Maryland, That Section 160 of Article 56 of the Annotated Code of Maryland (1939 Edition), title "Licenses", sub-title "Motor Vehicles", sub-heading "Fees for Registration of Motor Vehicles", as said section was amended by Chapter 185 of the Acts of 1941, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

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, Queen Anne'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 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 provided this section shall apply only in case of taxes becoming due and owing under the levy of 1939 and thereafter.

Nothing in Sections 159, 159-A and 160 however, shall be construed to prohibit a registered motor vehicle dealer from transferring, assigning, or reassigning an assignment of title to any motor vehicle taken in trade by said dealer as a partial payment on the purchase of another motor vehicle provided the title to the motor vehicle so purchased is issued in the same name as the title to the motor vehicle traded in, and the Commissioner of Motor Vehicles shall execute all such applications for transfer,