

the owner under a lease, contract of conditional sale, or other like agreement. Said certificate shall bear thereon the seal of the Department.

(d) The certificate of title shall contain upon the reverse side forms for assignment, re-assignment and application for new certificate of title thereof by the owner with space for notation of liens and encumbrances upon the vehicle.

(e) The Department shall collect for each certificate of title the sum of one (\$1.00) dollar.

25A. EXCISE TAX ON ORIGINAL CERTIFICATE OF TITLE.

(a) In addition to the charges prescribed by this Article there is hereby levied and imposed an excise tax for the issuance of every original certificate of title for motor vehicles in this State, and the Department of Motor Vehicles shall collect said tax upon the issuance of every such certificate of title of a motor vehicle which has not heretofore been titled in Maryland at the rate of two per centum of the fair market value of every motor vehicle for which an original certificate of title is applied for and issued.

(b) The Department of Motor Vehicles shall require every applicant to supply information as it may deem necessary as to the time of purchase, the purchase price and other information relative to the determination of the fair market value.

(c) The Department of Motor Vehicles shall remit all sums collected under the provisions of this section to the State Comptroller.

(d) Certificates of title for fire engines and other fire department emergency apparatus, including ambulance operated by or in connection with any fire department, shall be exempt from the tax imposed by this section.

26. REGISTRATION CARD TO BE CARRIED, AND EXHIBITED ON DEMAND. Every such registration card shall be carried at all times in the vehicle to which it refers or shall be carried by the person driving or in control of such vehicle who shall display the same upon demand of any uniformed officer of the law.

Violation of this section shall be deemed to be a misdemeanor and upon conviction shall be punishable by a fine of One (\$1.00) Dollar to One Hundred (\$100.00) Dollars.

27. REGISTRATION PLATES TO BE FURNISHED BY THE DEPARTMENT. (a) The Department upon registering a motor