Any excess in the amount of the selling price of said motor vehicle, or part thereof, at said sale, over and above the expenses thereof, and the amount of the storage and repair charges, incurred by the Department during the period in which said motor vehicle, or part thereof, was in its custody, and after the payment of all liens to which said motor vehicle, or part thereof, may be subject, in order of their priority, shall be accounted for and remitted by said Department to the State Treasurer, who shall create a special fund thereof.

If the owner, or person, firm or corporation, entitled to the possession of said motor vehicle, or part thereof, shall present to the Department a claim for such excess, at any time within one year from the date of the sale, the Commissioner shall draw his warrant upon the State Comptroller for such excess, and such excess shall thereupon be paid over by the State Treasurer to the said owner or person, firm or corporation entitled to the possession of said motor vehicle, or part thereof.

If no claim for the excess is made within one year from the date of the sale, said excess shall be transferred from the special fund to the General Treasury to be expended and used as are other fees collected by the Department.

65. Receiving or Transferring Stolen Vehicles. Any person who, with intent to procure or pass title to a vehicle which he knows or has reason to believe has been stolen or unlawfully taken, receives, or transfers possession of the same from or to another, or who has in his possession any vehicle which he knows or has reason to believe has been stolen or unlawfully taken, and who is not an officer of the law engaged at the time in the performance of his duty as such officer, is guilty of a felony, and upon conviction, shall be punished by a fine of not less than five hundred (\$500.00) dollars nor more than five thousand (\$5,000.00) dollars or by imprisonment for not less than one (1) year nor more than five (5) years, or by both fine and imprisonment, in the discretion of the Court.

This provision shall not be regarded as exclusive of other penalties prescribed by existing or any future law for the larceny or unauthorized use of a motor vehicle.

66. Vehicles Without Manufacturer's Numbers. Any person who knowingly buys, receives, disposes of, sells, offers for sale, or has in his possession any motor vehicle, or engine removed from a motor vehicle, from which the manufacturer's serial or engine number or other distinguishing number or identification mark or number placed thereon under assignment from the Department has been removed, defaced, covered, altered, or destroyed for the purpose of con-