

CHAPTER 753.

(House Bill 502)

AN ACT to add a new section to Article 66 $\frac{1}{2}$ of the Annotated Code of Maryland (1943 Supplement), title "Motor Vehicles", sub-title "Administration — Registration — Titling", said new section to be known as Section 27B and to follow immediately after Section 27A of said Article, relating to the payment of taxes on motor vehicles.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Article 66 $\frac{1}{2}$ of the Annotated Code of Maryland (1943 Supplement), title "Motor Vehicles", sub-title "Administration—Registration—Titling", said new section to be known as Section 27B, to follow immediately after Section 27A of said Article, and to read as follows:

27B. The Department shall provide spaces on the application forms for registration plates or markers for the year 1946-1947 and for each year thereafter for indicating the taxes due the State and the political sub-divisions thereof as of January 1st immediately preceding, and spaces showing the actual county and/or incorporated town or city in which registrant resides; which forms shall be sent to the tax collectors of the several counties and Baltimore City on or before December 1st each year, and it shall be the duty of the tax collectors of the several Counties and of Baltimore City to insert in said spaces the amount of taxes due in each instance, and return the said application forms to the Department on or before February 1st each year. All taxes on motor vehicles shall be due and owing on January 1st each year, without interest, penalty or discount, the fiscal year and date of finality of any of said political sub-divisions to the contrary notwithstanding. It shall be the duty of the fiscal officers of the several towns and municipalities to notify the collectors of taxes of their respective counties of the amount of town and municipal taxes due on motor vehicles owned by the several residents thereof. The Department shall thereupon send said forms with such information indicated and no registration plate or marker shall be issued until it receives the payment of the registration fee and the taxes as indicated on said forms. The Department shall make remittance at least once each month to the several collectors of taxes of the taxes collected from their respective jurisdictions. It shall be the duty of the said respective collectors of taxes to remit to the several municipalities within their counties the municipal taxes so collected. In those Counties in which the County Treasurers act