

of a single license tax with respect to motor vehicle fuels of five cents per gallon to be known as the "Gasoline Tax". In any case where the State or any agency thereof, or any county, municipality (including Baltimore City), special taxing area or other political sub-division has, prior to June 1, 1947, issued bonds or other evidences of debt and for the security, payment or servicing thereof has lawfully pledged or committed (in the form of a special tax or otherwise) any portion of the motor vehicle fuel taxes of two cents, one-half and one and one-half cents per gallon, respectively, such pledge or commitment shall continue unimpaired as a pledge or commitment of a like amount of the five cent Gasoline Tax. However, nothing contained in this sub-title shall be deemed as requiring the dealer as defined herein to pay the tax on diesel fuel or fuel oil used for the propulsion of motor vehicles licensed to operate on a public highway, it being the legislative intent that the tax herein provided be paid by the user or by the seller as the case may be, of such diesel fuel or fuel oil.

246. It shall be unlawful for any dealer to receive, sell, use, or distribute any motor vehicle fuel or to engage in business within the State unless such dealer is the holder of an uncanceled license issued by the Comptroller to engage in said business. To procure such license every dealer shall file with the Comptroller an application upon oath and in such form as the Comptroller may prescribe, setting forth the name under which such dealer is transacting business within the State of Maryland, the names and addresses of the several persons constituting the firm or partnership, and, if a corporation, the corporate name under which it is authorized to transact business, and the names and addresses of its principal officers, resident general agent and attorney-in-fact. If such dealer is an association of persons, firm, partnership or corporation organized under the laws of another state, territory or country, if it has not already done so, it must first comply with the laws of Maryland relating to the transaction of its appropriate business therein.

Upon the filing of an application for a license, and concurrently therewith, a bond of the character stipulated and in the amount provided for in Section 247 of this sub-title shall be filed with the Comptroller. No license shall issue upon any application unless accompanied by such a bond.

In the event that any application for a license certificate to transact business as a dealer in the State of Maryland shall be filed by any person whose license shall at any time theretofore have been cancelled for cause by the Comp-