

the owner resides, and if the owner also resides in a municipality, such municipality shall be entitled to receive \$12.50.

(Class K. Dealer.) Twenty-five (\$25.00) Dollars for the first two sets of registration plates issued to each manufacturer, dealer or distributor in motor vehicles other than motorcycles registered under the provisions of Section 54 of this Article and Five (\$5.00) Dollars for each additional set of registration plates issued each such manufacturer, dealer, or distributor. Such registration plates shall be interchangeable among the cars owned or used by such manufacturer, dealer or distributor during the current year in which issued.

(Class L. Motorcycle Dealer.) Twenty (\$20.00) Dollars per annum for the first four registration plates issued a dealer in motorcycles and Five (\$5.00) Dollars for each additional plate issued such dealer, such plates to be interchangeable as in the case of dealers in other motor vehicles.

(Class M. Used Car Dealer.) Twenty-five (\$25.00) Dollars for the first two sets of registration plates issued each dealer in used or second-hand motor vehicles, Five (\$5.00) Dollars for each additional set of registration plates.

(Class N. In-Transit Registration Plates.) Ten (\$10.00) Dollars for each set of registration plates issued to such transporter.

(2) Domestic corporations, the shares of which are subject to taxation under the law, and railroads, public utilities and contract carriers, the operating property of which is assessed by the State Tax Commission, shall pay for the registration plates and certificates of registration issued by the Department of Motor Vehicles for the designated classes of vehicles set forth in Sub-section (1) of this section, the amount of registration fees prescribed in said Sub-section (1) less the portion of such registration fees which the Department would otherwise be required to pay to any County or Baltimore City; and the Department shall not be required to pay any portion of the amount of registration fees fixed under the provisions of this Sub-section (2) to any County or Baltimore City.

76. (Refunds on Semi-Annual Basis.) Upon the surrender of the certificates and registration plates provided for in Class A, B, C, D, E, F, G, H, I and J, and upon application made therefor, the original owner shall be entitled to refund of the amount paid for such certificates and registration plates for the unused portion of the registration year calculated on a semi-annual basis with no allowance for fractional