

portions of a half-year period; provided, however, that in the case of Class A, the refund shall be \$5.00 where the fee is \$15.00 and \$7.50 where the fee is \$23.00, and in the case of Class D the refund shall be \$1.50, and in all other cases, the refund shall be one-half of the license fee for each type or class of motor vehicles before the increase becomes effective in 1949.

SEC. 3. *And be it further enacted*, That Sections 27B, 278, 279, 280 and 281 of said Article 66 $\frac{1}{2}$  be and they are hereby repealed.

SEC. 4. *And be it further enacted*, That any person who shall have paid taxes for the year 1949 on any Class of motor vehicle under the law as it existed prior to the passage of this Act shall be entitled to a refund of such taxes upon furnishing the State, County or City official to whom such taxes were paid satisfactory evidence that a registration fee for such motor vehicle for the year 1949 has been paid to the Department of Motor Vehicles under this Act and the State, County or City official is hereby directed to refund such taxes for the year 1949 to the person who paid the same under the law as it existed prior to the passage of this Act. The 1949 registration card for such motor vehicles issued by the Department of Motor Vehicles shall constitute satisfactory evidence of payment of the registration fee required by this Act. If any State, County or City official shall have paid over to any other State, County or City official any taxes for the year 1949 on any Class of motor vehicle refunded pursuant to this Act to the person who paid such taxes, the State, County or City official to whom any such payment over was made shall repay said taxes to the State, County or City official required to refund said taxes to the taxpayer. This Act shall not affect liability for taxes on any motor vehicle for any year prior to 1949.

SEC. 5. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and having been passed by a ye and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved April 4, 1949.