

heretofore granted by the General Assembly of Maryland to the Mayor and City Council of Baltimore, the power to tax to the same extent as the State of Maryland has or could exercise said power within the limits of Baltimore City as a part of its general taxing power; and to provide by ordinance for the imposition, assessment, levy and collection of any tax or taxes authorized by this sub-section; and from time to time to grant exemptions and to modify or repeal existing or future exemptions; PROVIDED, HOWEVER, THAT ANY TAX ON ALCOHOLIC BEVERAGES IMPOSED UNDER THE AUTHORITY OF THIS SECTION SHALL EXPIRE AS OF DECEMBER 31, 1955, 1953, BUT NOTHING IN THIS SECTION SHALL BE CONSTRUED TO PREVENT THE COLLECTION OF TAXES IMPOSED ON ALCOHOLIC BEVERAGES AFTER SAID DATE IF SAID TAXES ARE DUE AND PAYABLE ON OR BEFORE DECEMBER 31, 1955, 1953, ; provided, however, that any tax on alcoholic beverages imposed under the authority of this section shall expire as of December 31, 1954, but nothing in this section shall be construed to prevent the collection of taxes imposed on alcoholic beverages after said date if said taxes are due and payable on or before December 31, 1954.

(b) The Mayor and City Council of Baltimore shall not have the power to impose any tax upon intangible personal property or upon the subject matter of Sections 242 to 261 of Article 56 of the Code of Public General Laws of Maryland (gasoline tax); Section 74 of Article 66 $\frac{1}{2}$  (motor vehicle registration); Section 25A of Article 66 $\frac{1}{2}$  (titling tax); Sections 293 and 294 of Article 56 and Section 218 of Article 81 (motor vehicle taxation); Section 7 (32) of Article 81 (Class A and Class D Motor Vehicles); Sections 222 to 258 of Article 81 (tax on incomes); Article 78B (horseracing and pari-mutuel betting); Sections 141 and 143 of Article 81 (bonus tax); Sections 144 to 147 of Article 81 (tax on franchise to be a corporation); Section 5 of Article 23 (recording corporate papers); Section 94 of Article 81 (deposits of savings banks); Sections 101 to 103F of Article 81 (insurance premiums); Sections 109 to 140 of Article 81 (inheritances); Article 62A (estate tax); or Section 104 of Article 81 (tax on commissions of executors and administrators); but the limitations herein shall not apply to any tax levied or imposed upon the gross receipts of any person, association or corporation other than the gross receipts of corporations taxed under Section 95 of Article 81 of the Code, savings banks, insurance companies, safe deposit and trust companies, and the gross