

or more trailer coach spaces and supplies utility services to such trailers. A license issued to the operator of any vehicular trailer camp shall be transferable to a successor operator of the same trailer camp.

(b) (*License Fees.*) The license fee for each vehicular trailer camp for each year or fraction thereof shall be imposed at the rate of Five Dollars (\$5.00) for each set of ten (10) trailer coach spaces or portion thereof; provided, that the maximum annual fee for any one vehicular trailer camp shall be Fifty Dollars (\$50.00) for each year or fraction thereof.

(c) (*Excise Tax.*) The operator of every vehicular trailer camp, as defined in this section, shall collect from the lessee or tenant of each trailer coach space in that camp, for the privilege of leasing or renting the trailer coach space, a monthly excise tax in the amount of Two Dollars. The operator collecting said tax shall hold it to the account of the Treasurer of Cecil County and once every three (3) months, shall remit to the said Treasurer the total amount of his collections for such purpose. The moneys paid to the Treasurer of Cecil County shall be credited to the General Funds of the County.

(d) (*Rules and Regulations.*) The Board of County Commissioners of Cecil County are authorized and empowered to promulgate and adopt rules and regulations in conformity with the provisions of this section as to the details of securing such licenses and of paying the fees and excise taxes provided. The power to adopt and promulgate rules and regulations shall include also the preparation and furnishing of appropriate tax-reporting forms to be furnished to the operators licensed under this section.

(e) (*Penalties.*) Any person, firm or corporation operating a vehicular trailer camp in Cecil County without a current license therefor, as required in this section, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be subject to a fine of not more than One Hundred Dollars (\$100.00). Any person, firm or corporation leasing or renting a trailer coach space and refusing to pay the monthly tax thereon, as required in this section, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be subject to a fine of not more than Ten Dollars (\$10.00).

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1955.

Approved April 18, 1955.

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## CHAPTER 518

(House Bill 676)

AN ACT to repeal and re-enact, with amendments, Section 594 of Article 27 of the Annotated Code of Maryland (1951 Edition),

**EXPLANATION:** *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.