

326.

(g) Motor vehicles.—Sales of new or used motor vehicles upon which the excise tax levied and [miposed] *imposed* by Section 29 of Article 66½ of the Annotated Code of Maryland, is collected by the Department of Motor Vehicles or which are to be titled or registered in another state. This exemption shall not apply to house or office trailers, nor shall it apply to the lease or rental of new or used motor vehicles. [If the rate of tax imposed by Section 325 of this subtitle is greater than the rate of the titling tax imposed on motor vehicles under the provisions of Section 29 of Article 66½ of the Annotated Code of Maryland, a credit is hereby provided for the difference between such rates on] ~~This exemption shall apply to~~ the purchase of farm vehicles and all farm equipment to be used to prepare the soil, plant seeds and harvest crops, including but not limited to milking machines. [The tax shall be paid to the vendor at the rate imposed by Section 325 of this subtitle and the credit provided for herein shall be paid to the farmer upon application for refund filed with the Comptroller.]

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1959.

Approved April 8, 1959.

---

CHAPTER 385

(Senate Bill 296)

AN ACT to repeal Section 321 of Article 66C of the Annotated Code of Maryland (1957 Edition) title "Natural Resources", sub-title "Crabs, Lobster and Terrapins", prohibiting the taking of crabs in the waters of Worcester County during certain seasons of the year.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 321 of Article 66C of the Annotated Code of Maryland (1957 Edition), title "Natural Resources", sub-title "Crabs, Lobster and Terrapins", be and it hereby is repealed.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1959.

Approved April 8, 1959.

---

CHAPTER 386

(Senate Bill 297)

AN ACT to add a new section to Article 4 of the Code of Public Local Laws of Maryland and Baltimore City Charter (1949

---

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.