

1.

All licenses for selling goods and chattels shall be granted by the clerks of the circuit courts for the counties and the clerk of the Court of Common Pleas in the City of Baltimore, except where a different mode is especially provided, but they are hereby expressly forbidden to date any such license other than the first day of May in each and every year, except when the trader engages in business in any other month subsequent to May first, when such license shall be issued from such month and a ratable sum on a quarterly basis shall be charged therefor. [No such license shall be issued by the clerks of the circuit courts for the counties and the clerk of the Court of Common Pleas in the City of Baltimore, except to domestic corporations the shares of which are subject to taxation under the laws of this State, unless there shall be presented to the respective clerk issuing the same at the time said license is applied for, a receipt or certificate from the office of the supervisor of assessments in the county in which the license is issued or the bureau of assessments in the City of Baltimore showing the values of the merchandise, fixtures and stock in trade for the business for which said license is applied for, for the calendar year next preceding the year in which said license is applied for. Said receipt or certificate shall also show that there are no unpaid taxes due the incorporated city or town or county in which the licensed activity is carried on or to the State of Maryland on the merchandise, fixtures and stock in trade as aforesaid.] In determining the value of the merchandise, fixtures and stock in trade for the purpose of issuing all traders' licenses, the clerks of the circuit courts for the counties and the clerk of the Court of Common Pleas in the City of Baltimore shall accept as prima facie evidence thereof the values as shown on the receipt or certificate required to be exhibited to said clerks as provided in this section. All licenses granted or issued by said clerks shall expire the first day of May next thereafter, except licenses for fisheries and horse racing. [In Allegany County the provisions of this section apply to all business licenses and licensees hereinafter in this article provided for.]

2A.

*(a) A license provided for in this article shall not be issued by a clerk of court unless a receipt or certificate THERE is presented to him at the time of application, with a statement by A RECEIPT OR CERTIFICATE FROM the supervisor of assessments in the county or the bureau of assessments in Baltimore City. The statement shall show SHOWING the values of the merchandise, fixtures, and stock in trade for the business for which the license is applied, for the calendar year next preceding that for which the license is applied. The statement RECEIPT OR CERTIFICATE shall show also THAT there are no unpaid taxes on the merchandise, fixtures and stock due to the municipal corporation or county in which the business is located or to the State of Maryland.*

*(b) In determining the value of merchandise, fixtures, and stock in trade for the issue of a trader's license, the clerk of court shall accept as prima facie evidence the values as shown on the receipt or certificate provided for in this section.*

*(c) This section does not apply to domestic corporations having shares subject to taxation under the laws of this state.*