

of Article 41 of the Annotated Code of Maryland (1971 Replacement Volume), title "Governor—Executive and Administrative Departments," subtitle "The Department of Transportation"; to repeal Section 7 of Chapter 102 of the Acts of 1970; to increase the license tax with respect to motor vehicle fuels, generally known as the gasoline tax, TO PROVIDE THAT THE INCREASED TAX SHALL BE PAID ON FUEL STORED PRIOR TO THE EFFECTIVE DATE OF THE TAX INCREASE, to revise the formula for the remittance by the Comptroller of said tax; to define or re-define certain terms relating to State roads or highways; to prescribe certain powers and duties of the State Highway Administration of the Department of Transportation; to revise the definition of highway user revenues; to provide for the primary and secondary highway construction and reconstruction programs; to provide that the projects for such programs be taken from the Twenty-Year Needs Study; to raise the limit on the amount of CERTAIN outstanding and unpaid consolidated transportation bonds; to provide for certain grants by the Department of Transportation to the Washington Suburban Transit District under certain conditions; to provide for contracts and grants by the Secretary of Transportation for transportation related purposes; to provide that the successor to the Metropolitan Transit Authority and the Washington Suburban Transit District need not repay certain funds to the annuity bond fund; to delete certain obsolete language from and to clarify language in the provisions of the law relating to the Department of Transportation; and relating generally to the financing of and TAXATION FOR, FINANCING OF, AND OTHER provisions for the system of Transportation in Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 136(h) be and it is hereby added to Article 56 of the Annotated Code of Maryland (1968 Replacement Volume and 1971 Supplement), title "Licenses," subtitle "Motor Vehicle Fuel Tax," to follow immediately after Section 136(g) thereof, and that Section 137(a) of the same Article, title and subtitle, be and it is hereby repealed and re-enacted, with amendments, all to read as follows:

136.

(h) INCREASE IN TAX ON JULY 1, 1972.—*On and after the first day of July, 1972, the license tax in respect to motor vehicles, prescribed by this subtitle, shall be increased two cents (2¢) per gallon. The tax imposed by this subsection is not a part of the single license tax referred to in subsection (f) of this section. ANY PERSON, FIRM OR CORPORATION POSSESSING TAX PAID MOTOR VEHICLE FUEL TO BE SOLD AFTER JUNE 30, 1972, SHALL COMPILE AS OF JUNE 30, 1972, AN INVENTORY OF SAID FUEL AND SHALL, WITH RESPECT TO SAID FUEL, REMIT TO THE COMPTROLLER, ON OR BEFORE AUGUST 1, 1972, WITH THE FORM PRESCRIBED BY THE COMPTROLLER, THE ADDITIONAL TAX IMPOSED BY THIS SECTION.*

137.

(a) WHEN TAX PAYABLE, ALLOWANCE, DISPOSITION OF PROCEEDS.—The gasoline tax, imposed by this subtitle in re-