

portion of the special taxes, fees, charges, penalties or interest for which a refund is allowed were paid to any county or municipality by the State, the collecting State agency shall charge a proportionate part of the refund and interest against such county or municipality and deduct the same from subsequent payments of the shares of such special taxes, fees, charges, penalties or interest to such county or municipality. If no funds are available for the payment of such part of such allowed claim for refund and interest as is payable by the State, the collecting agency shall certify the same to the Comptroller, who shall certify the same to the Governor for inclusion in the next budget. Provided, that nothing in this section shall apply to refunds of sales and use taxes, cigarette taxes, income taxes, motor vehicle fuel taxes, fees and taxes payable to the [Department of Motor Vehicles] MOTOR VEHICLE ADMINISTRATION, fees and taxes pertaining to alcoholic beverages and other State fees and taxes as to which refund provisions are elsewhere specifically provided.

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(a) It shall be the duty of each owner of a motor vehicle to be used in the interstate transportation of passengers for hire operating over State, State-aid, improved county roads, and streets and roads of incorporated towns and cities in the State of Maryland:

(1) To secure a permit from the Public Service Commission of Maryland, or other appropriate regulatory agency, to operate over said roads and streets; (2) to present same to the [Commissioner of Motor Vehicles] MOTOR VEHICLE ADMINISTRATION annually, at the time and according to the method and provisions prescribed by law for [the making of applications] APPLYING for registration [tags] in the case of all other motor vehicles; (3) to [make an application] APPLY in writing for registration with the [Commissioner of Motor Vehicles] MOTOR VEHICLE ADMINISTRATION, and to state in said application, besides the other matters by law provided, such matters as are required by the [Commissioner of Motor Vehicles] ADMINISTRATION for the enforcement of this tax; (4) for each such motor vehicle a fee shall be paid to the [Commissioner of Motor Vehicles] MOTOR VEHICLE ADMINISTRATION for certificates of registration issued by him, of \$180.00 a registration year for each two-axle motor vehicle and \$280.00 a registration year for each three-axle motor vehicle, such fees to be paid in full for certificates of registration issued on or between the first day of May and the last day of October in each and every registration year and such fees to be paid at one half the said rates hereinbefore provided for certificates of registration issued on or between the first day of November and the last day of April in each and every registration year; and provided further that certificates of registration issued pursuant to this section shall be transferable by