

the same owner of the motor vehicle to any other motor vehicle within the same classification. No other additional fees, licenses or tax, [shall] MAY be charged by the State or any county or municipal subdivision of the State except the excise tax for the issuance of every original certificate of title, the property tax and motor vehicle fuel tax on gasoline purchased or used in Maryland in respect to motor vehicles taxed under this section or their operation. For each such motor vehicle the [Commissioner of Motor Vehicles] MOTOR VEHICLE ADMINISTRATION shall furnish a distinctive marker or tag, which tag or marker shall be carried and displayed in such manner as directed by the [Commissioner of Motor Vehicles] ADMINISTRATION.

(b) Upon the filing of the application and the payment of the fees as herein provided, it shall be the duty of the Public Service Commission, or other appropriate regulatory agency, to grant the application, and the [Commissioner of Motor Vehicles] MOTOR VEHICLE ADMINISTRATION shall forthwith grant the license in accordance with said application.

274.

Whenever, pursuant to or by reason of any direction or order of any agency of the government of the United States or of the State of Maryland, the owner of any motor vehicle registered under the provisions of § 273 of this subtitle discontinues the operation of said vehicle, such owner, at any time on or after such direction or order has become effective, may surrender the registration [tags] PLATES issued for such motor vehicle, and may thereupon apply to the [Commissioner of Motor Vehicles] MOTOR VEHICLE ADMINISTRATION for and shall be entitled to a refund of the fee paid for registration of such motor vehicle pro rata for the unused portion of such registration year.

276.

The Motor Vehicle Administration shall account for and remit all moneys collected by it under this subtitle to the State Comptroller who, after first paying, or retaining a sufficient amount thereof to pay, all refunds of license or registration fees provided for in this subtitle, shall credit the balance to the gasoline and motor vehicle revenue account of the Transportation Trust Fund [created] ESTABLISHED under [Article 94A of this Code] TITLE 3 OF THE TRANSPORTATION ARTICLE.

288.

(c) In addition to the tax imposed elsewhere in this subtitle upon the net income of every corporation (domestic or foreign), there is hereby annually levied and imposed beginning as of July 1, 1956 a tax on the net income of every corporation (domestic or foreign) at the