

Senate Bill 814 is a "tax, license fee, franchise tax, or fee" within the terms of Section 9 of Article XI-F. The fee is obviously not a property tax, but is in the broad classification of an excise tax. See, Herman v. M. & C.C. of Baltimore, 189 Md. 191 (1947). The stated purpose is to raise revenue "to repay the County for expenditures in construction, equipment, upkeep, and improvement of the landings." Since the purpose is clearly to raise funds, it is a form of taxation and not a regulatory measure enacted under the police power. County Comm'rs of Anne Arundel County v. English, 188 Md. 514 (1943).

Section 9 of Article XI-F provides authority for a code county to levy a tax, which was not authorized or in effect at the time the county became a code county, only pursuant to an express authorization from the General Assembly which applies to all code counties in the same class. We note that the language of Section 9 of Article XI-F was apparently taken from the existing provision for municipal home rule found in Section 5 of Article XI-E of the Maryland Constitution. We are not aware of any case interpreting this language of Section 9 of Article XI-F or of Section 5 of Article XI-E. Section 5 of Article XI-F directed the General Assembly to classify all code counties into not more than four classes, and the General Assembly responded to this directive by classifying all code counties in a single class. Article 25E, Section 2, Annotated Code of Maryland (1973 Repl. Vol., 1976 Cum. Supp.). Allegany and Worcester Counties are also code counties and thus within the same class as Kent County. See, Maryland Manuel, p. 383 (1977-1978).

Finally, we have examined the Public Local Laws of Kent County and the tax provisions found in Article 81 of the Annotated Code (1975 Repl. Vol., 1976 Cum. Supp.) and find no authority there to impose this type of fee or tax. We note that the General Assembly has empowered code counties to exercise the powers conferred on counties in Section 3 of Article 25 and in Section 5 of Article 25A. See, Section 13 of Article 25E. However, we have examined these provisions and find no express authorization to impose this fee or tax. Indeed, the enactment of Senate Bill 814 would seem to indicate that the authority which it seeks to confer does not now exist.

The General Assembly normally enjoys the broadest authority in enacting measures to raise funds by taxation, Allied American Co. v. Comm'r., 219 Md. 607 (1959), and similar latitude is given to laws enacted by the General Assembly granting taxing power to a political subdivision, Reinhardt v. Anne Arundel Co., 31 Md. App. 355 (1976). However, Section 9 of Article XI-F of the Constitution is explicit in its terms, and it requires