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cent per seat. Each Baltimore Transit bus undoubtedly travels more than 7,200 miles a year and consequently the flat fee of \$4.00 per seat constitutes a saving to the Company.

Section 254 of Article 56 provides that the Commissioner of Motor Vehicles shall forward to the State Treasurer, on or before May 1st, all moneys received by him in connection with the above mentioned registration fees. The State Treasurer is required to create a special fund with reference to these moneys and to pay over to the State Roads Commission, the Boards of County Commissioners and the Mayors of the respective towns and cities the moneys so collected. The payments to be made to the respective bodies by the State Treasurer are to be computed upon a mileage basis and are to be used by such bodies in repairing the streets and roads over which such busses travel. If this section were still in force Baltimore City would receive all moneys collected from busses operated exclusively in Baltimore City and would receive a proportionate part of the fees paid by busses operating partly within the city and partly out of the city. Baltimore City, of course, would not participate in fees derived from busses operating outside of its limits. The appropriation provisions of Section 254 have not been adhered to. Instead, for a number of years the Legislature has appropriated to Baltimore City 20 or 30 per cent. of all receipts of the Motor Vehicle Department. The Commissioner of Motor Vehicles and the State Treasurer have considered registration fees received from county as well as city busses to be receipts of the Motor Vehicles Department and Baltimore City has received 20 or 30 per cent. of the entire receipts.

It is a known fact that the Baltimore Transit Company is dispensing with its car lines from time to time and replacing the lines so abandoned with busses. It is believed that this change results in decreasing revenues to the City of Baltimore. Let us assume that the amount of park tax now being paid by the Baltimore Transit Company and applicable to the Roland Park line amounts to \$10,000.00. If the Company should abandon the Roland Park line and supplant such service with busses Baltimore City's revenues would be decreased unless the registration fees paid in connection with the new bus line amount to \$50,000.00 (on the basis of Baltimore City receiving only 20%) or \$33,333.33 (on the basis of Baltimore City receiving 30%).

Sections 251 to 254, inclusive, of Article 56 of the Code were undoubtedly enacted for the purpose of providing a uniform system of taxation for