

File No. 96306

September 4, 1956

Mr. William M. Kinnersley, Jr.  
Superintendent of Receipts  
Municipal Office Building

Dear Mr. Kinnersley:

You recently requested our opinion regarding the proration of the renewal license fee for solid coal dealers under Article 15 of the Baltimore City Code. As stated by you, a dealer frequently applies for a renewal license in November, which is more than four months after the license period begins. The Bureau of Receipts has been prorating the annual fee, and the City Auditor takes the position that this pro rata privilege should be extended only to the original licensee. You state that the Auditor feels that subsequent renewals indicate a continuing business and require a full annual fee regardless of the time of year the annual license is purchased.

A review of Article 15 of the Baltimore City Code of 1950 reveals that a "solid fuel dealer" is defined as to include any person engaged in the business of selling or transporting solid fuel. Section 32, entitled "Application for Permit" decrees that all such permits shall expire on the 30th day of June in each year, and further states: "The fee for such permit shall be \$25.00 per year. Permits issued for less than a year shall be prorated on a monthly basis \* \* \*."

Based upon the above recited definition of solid fuel dealer, it is our opinion that a dealer is engaged in business during the summer months, because he would normally be taking orders, which amounts to selling; or he would be transporting fuel for storage for sale during the winter months; or he would be doing a number of other things that would qualify him as engaged in business. Renewing the license would actually indicate that the business is a continuing one and should require a full annual fee regardless of the time of year when the license is issued.

We trust this fully answers your question.

Very truly yours,

/s/ THOMAS N. BIDDISON,  
City Solicitor

/s/ DAVID J. PRELLER,  
Assistant City Solicitor

B/P/a