

out a license to engage in such business by application to the clerk of the circuit court of the county in which the place of business of such applicant may be situated, or to the clerk of the court of common pleas, if the place of business of such applicant shall be in Baltimore city, and such applicant, at the time such license is issued to him by the said clerk, shall pay to the said clerk the sum of twenty-five dollars for such license, and said license shall have effect from the first day of September in the year in which it may have been obtained to the twenty-fifth day of April, inclusive, next succeeding; and all said moneys received for said licenses shall be paid over and accounted for by the several clerks of courts to the comptroller of the State, to be placed to the credit of the oyster fund, as provided by section 31 of this article.

The tax imposed by this section applies to oysters shipped from another state to the packer in this state, as well as to oysters taken in this state. This section is constitutional. *Applegarth v. State*, 89 Md. 141; *State v. Applegarth*, 81 Md. 296. (Both cases decided prior to the act of 1900, ch. 380, and the act of 1906, ch. 188.)

This section is constitutional. It imposes a tax on the occupation, and not on the property. *State v. Applegarth*, 81 Md. 296; *Applegarth v. State*, 89 Md. 141. (Both cases decided prior to the act of 1900, ch. 380, and the act of 1906, ch. 188.)

This section referred to in construing sections 31 and 32. *Smith v. School Commissioners*, 81 Md. 517.

1904, art. 72, sec. 78. 1894, ch. 380, sec. 67. 1900, ch. 380. 1906, ch. 188, sec. 78.

80. If any person, firm or corporation shall engage or attempt to engage in the business of packing or canning oysters without first obtaining a license, as provided in the foregoing section he shall be deemed guilty of a misdemeanor, and shall be fined not less than two hundred and fifty dollars, nor more than one thousand dollars for each offense.

See notes to sec. 79.

Ibid. sec. 79. 1894, ch. 380, sec. 67 A.

81. Every person or member of a firm, or member of a corporation engaged in the business of selling oysters on commission shall, on or before the first day of September, in each year, take out a license to engage in such business, by application to the clerk of the circuit court for the county in which the place of business of such applicant may be situated, or to the clerk of the court of common pleas, if the place of business of such applicant shall be in Baltimore city; and such applicant, at the time of issuing such license, shall pay the sum of twenty-five dollars; and all said money received for said license shall be paid over and accounted for by the said several clerks of courts to the comptroller of the State, to be placed to the credit of the oyster fund, as provided by section 31, and if any person, member of a firm or member of a corporation shall engage or attempt to engage in the business of selling oysters on commission without first obtaining a license, as provided in this section, he shall be deemed guilty of a misdemeanor and shall be