

CHAPTER 521.

AN ACT to raise additional revenue for the purpose of making good a deficiency of one million one hundred seventy-nine thousand five hundred fifty-five dollars and seven cents (\$1,179,555.07) now existing in the Maintenance and Reconstruction Fund of the State Roads Commission, by imposing a tax on motor fuels as herein defined, to be paid by dealers as herein defined, with certain rights to refunds as herein set forth; regulating the sale of such fuels; providing for reports of sales of such motor fuels, for the collection of said tax by the Comptroller and for the disposition of such revenue derived therefrom, and fixing penalties for the violations of the terms hereof.

WHEREAS, The expenditures made from time to time in the past by the State Roads Commission in the maintenance and reconstruction of the public highways of the State exceeded the appropriations made for such purposes by the General Assembly of the State, thereby creating a deficiency in the Maintenance and Reconstruction Fund of the State Roads Commission amounting at this time to one million one hundred seventy-nine thousand five hundred fifty-five dollars and seven cents (\$1,179,555.07); and

WHEREAS, The said expenditures so made as aforesaid upon the public highways of the State were rendered necessary for the preservation of the public health, safety and welfare; and

WHEREAS, It is imperative that said deficiency now existing shall be made good and that the said Maintenance and Reconstruction Fund of the State Roads Commission shall be balanced; and

WHEREAS, It is deemed that there is a direct relation between the use of highways by motor vehicles and the quantity of motor vehicle fuel consumed in furnishing the motive power thereof as well as a direct relation between the weight of the motor vehicles using such highways and the distance which such motor vehicle will travel by such motive power per unit of weight; and

WHEREAS, It is deemed that the weight of the motor vehicle and the distance traveled have a direct bearing on the damage to the highways and the wear thereof; and