WHEREAS, It is deemed that the speed at which the motor vehicle is driven over the highways has a direct bearing on the damage to the highways and the wear thereof; and

WHEREAS, Laws now in force or enacted have taken into consideration the effect of the weight of the motor vehicles and the speed they attain; and

WHEREAS, It is deemed proper by the Legislature that the aforesaid deficiency should be made good by those who are now benefiting and will hereafter benefit more directly from the aforesaid expenditures which caused said deficiency; and

WHEREAS, Such result in the judgment of the Legislature will be accomplished by levying a tax upon the quantity of motor fuel purchased for use in propelling motor vehicles on public highways as hereinafter provided, and which shall be deemed an additional tax to the taxes and license fees now provided by law; and

WHEREAS, It is considered and deemed that a tax levied upon each gallon of motor vehicle fuel purchased for use in motor vehicles is the equivalent of and in its practical effect a license fee and tax upon the motor vehicle itself, and the measure of the use of the highways is in direct relation to the amount of motor vehicle fuels consumed in furnishing the motive power of motor vehicles, and with the license fees and taxes provided by other laws of the State of Maryland, the tax herein provided more nearly renders perfect the proper compensation to be paid by the motor vehicles for the use of facilities provided at great cost for the class for whose needs they are essential and whose operation over the highways are peculiarly injurious; and

WHEREAS, It is found that the practical effect of the levying of a tax on motor vehicle fuels sold by the dealer is that the tax is in fact collected from the consumer, by being added to the price of such fuel, and the burden of the tax paid by the dealer is passed on to and paid and borne by such ultimate consumer, and accordingly that the consumer who uses such motor vehicle fuel in motor vehicles and for the operation thereof is in fact and practical effect paying a license fee and tax upon the motor vehicle itself; and

WHEREAS, It is deemed equitable and proper that persons purchasing motor fuels for purposes other than for consumption and use in furnishing the propelling power of motor vehicles