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FINAL REPORT AND  
RECOMMENDATIONS

OF THE

Special Commission to Investigate  
Motor Vehicle Taxation  
in New Jersey

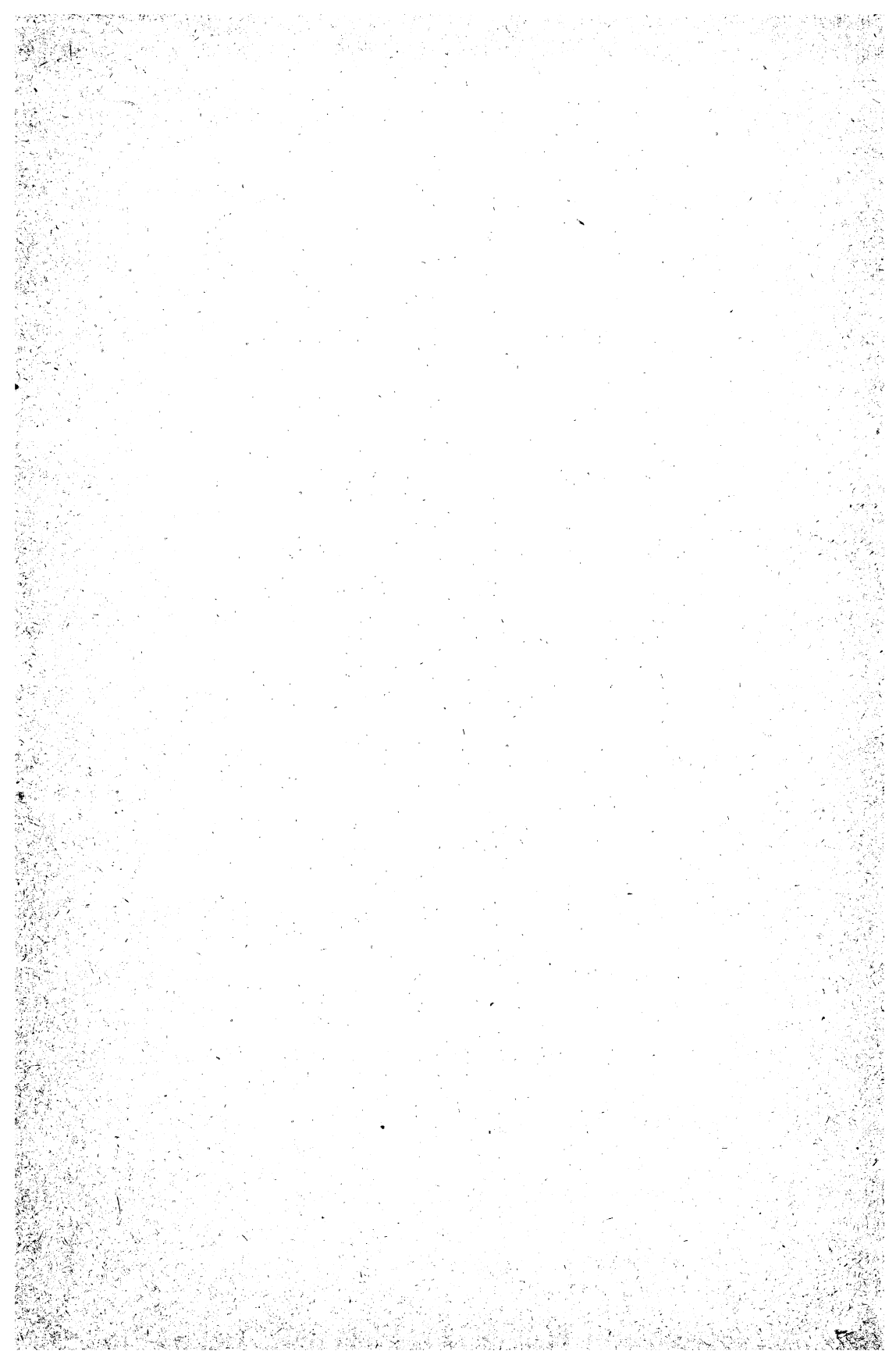
TO THE LEGISLATURE—SESSION OF 1925

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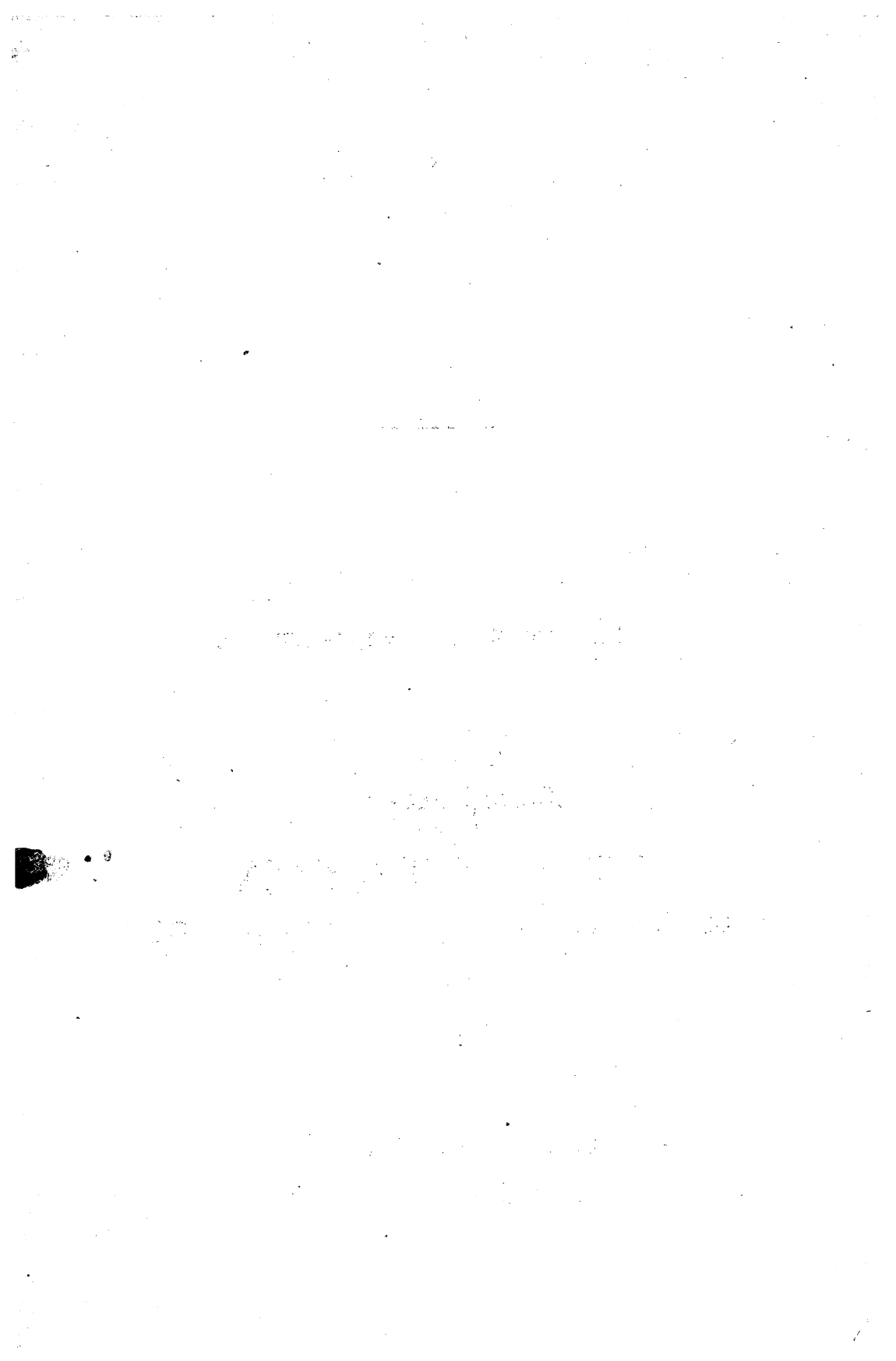
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# **Final Report and Recommendations of Special Commission Appointed to Investigate Motor Vehicle Taxation in New Jersey.**

*To the Legislature of the State of New Jersey:*

In accordance with the instructions contained in Assembly Joint Resolution No. 12, enacted by your honorable bodies at the session of the New Jersey Legislature in 1924, we submit herewith our report and recommendations on the subject of motor vehicle taxation in New Jersey.

In approaching this subject two fundamental theories with reference to taxation have been kept in mind.

Under the first theory motor vehicle taxes are levied, justified and measured by ability to pay. Under the second theory they are levied, justified and measured by benefits derived through the expenditure of the proceeds from such special taxation.

The personal property taxes levied on the automobile in New Jersey come within the former theory; the annual registration fees under the latter.

Likewise two fundamental truths in the realm of taxation have continually been kept in mind. The first fact is that certain taxes are general in that they are imposed upon all individuals or property alike. The second fact is that certain other taxes are special in character, that is, they single out certain individuals or classes of individuals or certain property or classes of property upon whom or upon which distinctive levies are made.

Here again the taxation of the motor vehicle in this State as personal property is a general tax since it does not single out the motor vehicle for special treatment while the annual registration fees for motor vehicles and the annual drivers' licenses for operators are special taxes in that they fall exclusively upon a certain class of property and upon a certain class of individuals.

Finally it must and has been borne in mind that whether taxes are levied on the theory of ability to pay, or benefits derived or imposed in general form or in special form, they are inspired by the needs of State, county or municipal governments for revenues to conduct functions of government.

In the case of the general taxes levied on motor vehicles as personal property, these have the same origin and destinations

as the general taxes assessed upon and collected from other forms of personalty such as household goods, horses, wagons, etc., etc. As for special taxes on motor vehicles and their drivers, these first were justified and measured by the annual cost involved in issuing registration plates and license cards but now are called upon to meet an ever-increasing share of the highway financing burden.

With these preliminary remarks, therefore, we feel that it is highly essential in approaching the problem which you have entrusted to us, to set forth first of all the total governmental expenditures that are imposing tax demands upon our people; next, what share of these demands taxation of the motor vehicle is meeting, and after that to endeavor to determine whether the amount of tax as produced by the motor vehicle is ample and fair and then the form in which they should be paid.

#### GOVERNMENTAL EXPENDITURES IN 1923.

It is conservatively estimated that in the year 1923 the State of New Jersey, its 21 counties and its 500 or more municipalities, spent \$236,000,000 to defray the expenses incident to the management of their respective governments.

These governmental expenditures were made for all of those functions which ordinarily are the care of State, county, city, borough, village and township.

They embrace such matters as education; police protection, fire prevention; parks and recreation; charities and corrections; road, street and bridge construction and maintenance; and all of those other numerous activities which to an ever-increasing degree constitute public responsibility and expense.

#### HIGHWAYS REQUIRED \$40,000,000 IN 1923.

What share of the \$236,000,000 spent by the State, its counties and municipalities in 1923 to finance their governmental expenditures went for roads, streets and bridges, this Commission has been unable to determine with mathematical accuracy. Nevertheless, analyzing as well as possible the budgets and financial statements of the State, counties and of several so-called key-municipalities, the following estimate was adopted as a basis for the deliberations of this report, namely, forty million dollars.

Assuming, therefore, that forty million measures fairly well the total expenditures made by State, counties and municipalities in 1923 for roads, street and bridge purposes, it at once becomes apparent that this particular function of government consumed

approximately 17% of the grand total spent in 1923 to finance all the activities of State, county and municipal governments.

This big outlay of money for highway construction and maintenance has been made necessary and desirable by the present and ever-growing demand of our people for widely available, comfortable, cheap and quick highway transportation. It is very likely that for some time to come, therefore, New Jersey will be confronted with financial demands for highways, which will at least equal and indeed are far more likely to exceed the charge of \$40,000,000 estimated for the year 1923.

If this demand for vast annual outlays on the part of the State, county and municipal governments for roads, streets and bridges is economically justified, ways and means must clearly be found to provide the money to meet these demands.

If the demands are not warranted then something must be done to cut down highway development programs to the limits of State, county and municipal purses and to the scope justified when measured by the needs for educational institutions and agencies and other important governmental functions, all of which are making urgent requests for more money.

PRESENT OUTLAYS FOR HIGHWAYS NOT TOO BIG COULD BE SPENT  
TO BETTER ADVANTAGE.

It is the opinion of this commission that the State of New Jersey, its counties and municipalities did not spend too much money for road, street and bridge purposes in 1923. Furthermore, the commission feels that similar outlays for highway purposes during the next decade will bring back economic returns many times more than the millions involved in the building and maintaining of thoroughfares for motor vehicle travel.

Notwithstanding this belief, however, the commission feels that far better and far greater results can be achieved if these annual outlays are spent, especially on the part of the counties and municipalities, with more foresight to meet the greatest good to the greatest number of taxpayers and road users.

At the present time it is estimated that there are approximately 82,000 miles of highways of all kinds in the State of New Jersey. Moreover, the jurisdictions in charge of these highways, conscious of the tremendous value of improved highways to their communities, are all striving to transform them into the highest type of modern, permanent thoroughfares whose construction will cost \$50,000 a mile or more and are clamoring for State and county financial aid to do so.

Obviously to transform 82,000 miles at a cost of \$50,000 a mile would entail an outlay of more than a billion dollars and is prohibitive.

Highway experts tell us that in any State a limited number of miles of the main arteries of travel will accommodate the bulk of vehicular traffic. It would, therefore, seem to this commission that, disregarding the question of municipal streets, it would be the part of economic wisdom for the State of New Jersey and its counties to fasten upon a comprehensive system of State and county thoroughfares aggregating, let us say, a total of 2,500 miles serving the most important transportation needs of every county of the State and concentrate their efforts and available money on this limited mileage of paramount importance.

Surely if every one would pull together for the creation of such a co-ordinated system of main and secondary thoroughfares during the next ten years, the taxpayer's dollar would go much farther than under efforts to build here, there and everywhere without reference to some comprehensive, economic, sound and farsighted plan.

To this end, therefore, the Special Commission recommends that:

1. In order to conserve and concentrate to the greatest advantage the revenue raised by the State by motor vehicle taxation—which is the subject under discussion here—and in order to keep motor vehicle taxes from being raised to unwarranted and uneconomic heights—limiting factors should be put upon its use.
2. That these limiting factors as to use should be:
  - a. Administration of the Motor Vehicle Department.
  - b. Administration of the distribution of motor vehicle moneys by the State Highway Commission.
  - c. Maintenance of the State Highway System composed of what shall be designated Primary Highways.
  - d. Maintenance of main highways—under county and municipal control—feeding the State Highway System and to be known as secondary highways.
  - e. Aid for construction of township highways.
  - f. Reconstruction of highways after a, b, c, d, and e have been taken care of.
3. That secondary highways should be selected by the boards of chosen freeholders of the respective counties in conjunction with the State Highway Commission, said selections to be united and co-ordinated into a system of secondary highways aggregating no more than 1,500 miles which shall then be

ratified by the State Legislature. (On the assumption of an ultimate State Highway System of 1,000 miles this would aggregate the combined total of 2,500 miles suggested for both primary and secondary highways.)

4. That subsequent extensions of, additions to or alterations in routes of this secondary highway system shall be made in the manner prescribed for their original selection.
5. That so far as additions to, extensions of or alterations in the routes of the State Highway System are concerned, power in the premises should be vested by the Legislature in the State Highway Commission upon whom should rest the responsibility of keeping its outlays within the limits of its financial resources.

With these limiting factors placed upon the use of the money at the disposal of the State, the next step is to show and compare the sources of money for highway expenditures in New Jersey.

#### SOURCE OF REVENUE FOR HIGHWAY EXPENDITURES.

Under New Jersey's present system of taxation there have been, and in the absence of change in our taxation scheme, there will be two sources or a combination of two sources from which the money needed to build and maintain our roads, streets and bridges can be obtained. These sources are:

1. General taxes on real and personal property, which are spent directly on highways or are used to carry and retire highway bond issues.
2. Special taxes on vehicles using the highways and on the owners or drivers of those vehicles, these revenues being spent directly for highway purposes, not being used to carry or retire bond issues.

Erroneously, it is customary to add another source, namely, the proceeds from bond issues. A little reflection will show, however, that such proceeds are merely the money advances from debts which must be carried and retired by either general or special taxes or a combination of both.

With this fact in mind the \$40,000,000 estimated to have been spent on highways in New Jersey in 1923 is further estimated to have been derived as follows:

From proceeds of State, county and municipal bond issues, .....		\$20,000,000
From general taxes on real and personal property, ...	\$12,000,00	
From special taxes on motor vehicles, .....	8,000,000	
		<u>20,000,000</u>
		\$40,000,000

On these estimates, which might better be called assumptions—for the financial data of the counties and municipalities do not lend themselves to accurate computation—it can be seen that of the \$20,000,000 produced by both general and special taxes for highway purposes in New Jersey in 1923 the motor vehicle produced \$8,000,000 or 40%.

Moreover, the \$20,000,000 of revenue derived from general taxation for highway expenditures contains an unknown but large sum levied upon the motor vehicle as a piece of personal property.

#### CONSTITUTIONAL AMENDMENT NEEDED TO ALTER PERSONAL PROPERTY TAX ON MOTOR VEHICLES.

So far as the taxation of motor vehicles as personal property under the General Tax Laws is concerned, it is clear that this Special Commission can do nothing in the way of recommendations without opening up a broad discussion of the whole subject of general taxation of all personal property.

Even so, while it is a well-known fact that personal property to a very great degree escapes assessment and taxation, nevertheless, this is hardly the case when the personal property is expressed in the form of an automobile.

A piano in the parlor of a mansion may be worth \$1,000 but taken in connection with all the personal property in that home, it may be assessed for no more than \$15 or \$20. On the other hand, the automobile of a relatively poor laborer employed about that same mansion may be assessed and taxed at its full value.

Furthermore, as between counties of a State, and municipalities within any particular county, the greatest discrepancies as to the valuations to be placed on motor cars exist. In one citus a motor car may be assessed for \$500; in another a car of the same make and year may not be assessed at all or for no more than \$50 or \$100.

To cure these defects and unfairnesses in the taxation of the motor vehicle as personal property a complete overhauling of the State's general taxation practice would be necessary, which in turn would doubtless require amending of the State Constitution, consequently this matter can not come within the scope of the investigation of the Special Commission.

#### STUDY OF SPECIAL TAXATION WAS COMMISSION'S DUTY.

It is obvious, therefore, that the Special Commission's vital problem has been the study of "special" as distinguished from

“general” taxation of the motor vehicle. In viewing the special taxation subject the following considerations are paramount:

1. Should motor vehicles and motor vehicle operators and owners be subject to special taxes which will produce annually an amount of money greater than the percentage they are now paying, namely, the estimated 40% of the total raised by taxation for highway purposes?
2. Since special taxes on motor vehicles take various forms, whose relative advantages are in question, should New Jersey supplant its present forms of raising special taxes with some other form or combination of forms?

#### QUESTION NO. 1—AMOUNT OF TAX.

Its answer to the question whether motor vehicles and motor vehicle operators and owners should be subjected to special taxes greater than they are now paying will depend entirely upon the viewpoint of the person or organization attempting to solve the problem.

#### MAINTENANCE THEORY.

Motor vehicle users, dealers and manufacturers are almost unanimous in their belief that the special taxes levied upon motor vehicles in New Jersey, now aggregating more than \$8,000,000 per annum, are enough, yes, more than enough to meet the justifiable charges which should be levied upon motor vehicle users to help defray governmental expenditures on highways.

They contend that the measuring stick for these special taxes should be the costs annually necessary to enable the State and its counties adequately to *maintain* the main arteries of highway travel throughout New Jersey.

They are bitterly opposed to the imposition of extra special taxes or to the increase of existing special taxes for the purpose of obtaining money to *construct* highways.

They contend that these are capital investments which should be charged against the economic development of the State in general and against local communities and abutting property owners in particular, owing to the tremendous increases of property values brought about by highway development.

If their contention is correct that special taxation of the motor vehicle should be strictly limited to the amount of money needed to maintain the main arteries of vehicular travel then it is, of course, highly essential, first, that the word “maintenance” should be defined in a clean-cut, circumscribed manner, and second, that those highways on which maintenance at the expense of the

motor vehicle is to be carried out should also be definitely located and their mileage limited.

#### RADICAL OPPOSITION TO MAINTENANCE THEORY.

Those opposed to this and of motor vehicle users, dealers and manufacturers divide themselves into two distinct groups. The one group is very radical in its views. It contends that the motor vehicle is the sole beneficiary of the expenditures made by State, counties and municipalities for roads, streets and bridges and should, therefore, be obliged to produce every year the entire amount of money necessary to pay for highway development.

In a word, in the year 1923 they would have called upon motor vehicles which operate on the highways of New Jersey to produce the full \$40,000,000 which it is estimated were spent on highways last year.

#### MODERATE OPPOSITION TO MAINTENANCE THEORY.

The other group in this class opposed to the theory of limiting special taxation of the motorist to highway maintenance needs is not quite so harsh upon the motor vehicle. It contends that those who own and operate cars should be obliged to pay for the maintenance of highways and in addition for the reconstruction of the highways, whenever such reconstruction of existing improved highways is made necessary by the great and growing use of the motor vehicles over certain thoroughfares.

What this would have amounted to in dollars and cents in the year 1923, it is impossible for this commission to say but there is no question that it would have been a far greater sum than the \$8,000,000 which the motorist did pay in that year in the form of special taxes.

#### DIVIDING LINE MUST BE FOUND.

Very clearly, therefore, in view of these three theories, the all-important decision not only for the Special Commission, but also for the people as a whole, and their representatives in the State Legislature, is to determine at once a policy which shall measurably define what share of the cost involved in road, street and bridge construction and maintenance in any one year, special taxation of the motor vehicle should bear.

It is clear that without a decision as to the amount, it is futile to attempt to prescribe the form which special taxation of the motor vehicle should take.

Granted a form of special tax which in theory and practical operation is ideal, nevertheless, such a tax would be rankly unjust if the amount of money annually collected by means of it is more than conditions warrant.

On the other hand, the crudest form of special tax might not prove burdensome and vexatious if it did not take from the pockets of a certain class of citizens an undue share of money.

Where then shall the line be drawn between the amounts of money to be raised for the purpose of building and maintaining highways, by general taxation of real and personal property and those to be obtained by special taxes on the motor vehicle?

To put the question in concrete form, assuming that the State, counties and municipalities must raise \$20,000,000 by taxation per annum for the next ten years for roads, streets and bridge construction, shall they each year obtain \$12,000,000 of the \$20,000,000 from special taxation of motor vehicles; shall there be a "fifty-fifty" break or just where shall the line be drawn and why?

In New Jersey general taxation is theoretically and presumably based upon and measured by the ability to pay while special taxation of the motor vehicle is demanded and defended on the ground of peculiar and particular benefits to a special class.

Assuming that the special benefit theory is economically sound and just, it at once becomes an almost hopeless task to attempt to show by figures and mathematical computations in what matter and to what degree the motor vehicle, as distinct from, and as contrasted with, numerous other beneficiaries, fares from good highways.

Consequently, the Special Commission regards the whole matter as one of policy and recommends the following with regard to the amount of special taxes to be levied on the motor vehicle.

1. That the motor vehicle and its use should not be called upon in any year to meet a greater proportion of the cost of highway financing through taxation than that of 1923, namely, 40% (\$8,000,000) of the combined total (\$20,000,000) raised by general taxation of real and personal property and special taxation of the motor vehicle.

#### QUESTION NO. 2—FORM OF TAX.

If this recommendation of the Special Commission is granted—or in fact if a definite ratio either higher or lower than 40 per centum is fixed then it is possible to discuss the relative merits of the various forms of special taxes whereby the sum demanded can be raised.

A part of the money collected by fines and penalties, the \$8,000,-000 which found their way into the New Jersey motor vehicle fund in 1923 came from the following sources:

Annual registration fees levied as follows on passenger cars, commercial cars, tractors, motor cycles, dealers, etc.:

	Horse Power.	
	29 H. P. or less, .....	\$0.40
	Over 29, .....	.50
Passenger, Commercial cars, trailers, semi-trailers and tractors,	Lbs. Gross Weight.	
	1,000 lbs. or less, .....	\$10.00
	1,001 lbs. to 2,000 lbs., .....	12.00
	2,001 to 3,000 lbs., .....	15.00
	3,001 to 4,000 lbs., .....	20.00
	4,001 to 5,000 lbs., .....	24.00
	Per 1,000 lbs. over 5,000 lbs. up to 29,000 lbs. gross, .....	3.00
	From 29,001 lbs. to 30,000 lbs., .....	99.00
	Tractors	
	Same as Commercial Cars.	
	Passenger Capacity.	
Omnibuses,	5 passengers or less, .....	\$15.00
	6 to 8 passengers, .....	17.50
	9 to 12 passengers, .....	20.00
	13 to 17 passengers, .....	25.00
	18 to 22 passengers, .....	30.00
	23 to 26 passengers, .....	35.00
	27 to 30 passengers, .....	40.00
	Plus \$2.00 per seat in excess of 30.	
	For all vehicles except motor cycles:	
Dealers,	\$25.00 per set, of 5 pairs of plates to a set.	
	Motor Cycles.	
	\$15.00 per set, or 3 pairs of plates to a set.	
Drivers' Licenses,	\$3.00 per year.	
Motor Cycles,	1.00 per year.	

#### Miscellaneous items including fines and penalties.

So far as the annual registration fees are concerned, they are open to various serious objections on the score that they do not differentiate between the amount of use that various cars obtain from the highways.

To illustrate, take two cars of exactly the same model and make. One of them may travel 5,000 miles over the highways of New Jersey in one year while the other is traveling 15,000 miles. The latter secured three times as much use of the thoroughfares as the former, but paid the same annual registration fees.

Furthermore, since use of highways expresses itself in wear and tear it is further contended by those who object to the present annual flat rate registration fees that not enough allowance is made in the size of the fees for the different weights of cars and for cars with different types of tire equipment. Naturally, these people are in favor of some sort of special tax

which to a degree at least measures the amount of use—that is, the wear and tear which any one vehicle imposes on highways of the State, counties and municipalities.

They contend that the nearest approach to such a measure is a tax upon gasoline, or, speaking generally, a motor fuel tax. A levy of this sort in their estimation takes care of all of those factors which have a tendency to wear out highways and occasion big outlays for maintenance and reconstruction.

These factors are primarily speed and weight; the factor weight playing a particularly important part when it is not properly distributed by tires of sufficient width and when such tires do not have protective resiliency.

Supporters of the present flat-rate annual fees contend that use of highways should not be measured by special taxation of the motor vehicle, but that value is the better criterion. This being the case, it is their belief that a flat rate fee graduated upon horse-power or weight or a combination of these two factors more clearly approximate a just levy than any other form that can be devised.

It should be said in passing, however, that this commission does not believe that horse-power and weight can be used as measuring sticks for the valuation of the motor car. There may be some sort of a rough and ready relationship, between horse-power, weight and value, but the exceptions are so numerous and important that it overthrows the proposition for practical use even if value as a basis for special taxation were a sound theory.

In the eyes of the general public and indeed of the motorist himself the special taxes levied upon him in addition to the general tax which he must pay through the present property tax are justified and are acceptable because they are used to maintain and reconstruct the highways over which he operates.

In return for his outlays, which are indeed virtually a double tax, the motorist obtains hard and smooth highways, convenient for travel at all seasons with a resulting lowering of the cost of operation and upkeep of his machine.

Indeed, it has been on this basis of use that the special taxation of the motor vehicle has been sustained whenever its validity has been challenged and fought out in the courts. This being so this Special Commission accepts "use," which as has been said before, expressed itself in wear and tear of highways, as the measuring stick and justification for special levies imposed upon the operation of motor vehicles in the State, and believes that if any change is to be made in the form whereby special taxes are to be levied on the motor vehicle, these changes might well be along the lines of the following recommendations:

1. A clean cut distinction should be made between the fees charged for the licensing of drivers and registration of vehicles and the levies made to provide revenue for highway financing purposes.

Along these lines, therefore, the annual cost of drivers' licenses and vehicle registrations should, as nearly as possible, approximate the overhead cost involved in the issuance of these licenses and registrations, and in the administration of the State Department charged with the responsibility for regulating motor vehicle use.

On the other hand, whatever annual expenditures for highway purposes are to be taken care of by the motor vehicle, should be obtained by proper and adequate taxation based on factors which so far as is possible divide the burden equitably between the various types of motor vehicle.

#### LICENSES.

2. Since the issuance of an original driver's license involves examination of the applicant's fitness to operate a motor vehicle, it is recommended that a charge for this original license should be \$3, but that annual renewals thereof should be \$1. The cost for a learner's permit should remain the same, namely, 50c.

The registration of a vehicle and the issuance of identification plates therefore should, without distinction or differentiation between vehicles, cost a flat charge of \$3 per annum.

Likewise a flat charge of \$1 is advocated for all transfers, duplicate tags, duplicate certificates, physicians' insignias, etc.

#### TAXES OF GASOLINE CARS.

3. In the matter of motor vehicle taxation the commission advocates that in the case of all cars, distance traveled, as measured by gasoline consumption, be made the basis for levies, while in the case of commercial vehicles gross weight, as represented by the combined weight of the vehicle and its load, be also taken into consideration.

Along these lines:

A. Passenger cars and commercial cars should be called upon to pay 2c. per gallons tax.

*Note:* The gasoline tax provided for in this recommendation is to be collected from wholesale distributors, provision being made for tax exemptions in case of gasoline sold for commercial purposes, motor boat use or exclusive use on farms, said exemptions to be taken care of by sworn statements to authorize the necessary rebates.

B. Commercial cars should, in addition to the 2c per gallon tax, pay 25c. for each 100 weight of the vehicle and its load.

*Note 1.*—In the case of commercial vehicles carrying property this gross weight should be determined in the manner now employed by the Motor Vehicle Department or in accordance with the standard rating given any particular vehicle by the manufacturer thereof.

*Note 2.*—In the case of commercial vehicles carrying more than eight passengers which are to be included in this class the gross weight should be the weight of the vehicle plus allowance of 125 pounds per person for each seat of seating capacity.

#### TAXES FOR ELECTRICAL AND STEAM CARS.

4. Commercial vehicles propelled by electricity or steam shall pay 50c. per 100 weight of the gross weight of the vehicle and load.

#### TAXES FOR TRAILERS.

5. Trailers and semi-trailers should be charged on the weight basis provided for commercial vehicles namely 25c. for each 100 weight of the vehicle and its load.

#### TAXES FOR HORSE-DRAWN VEHICLES.

6. That all horse-drawn vehicles using the highways, except those used in direct connection with farms for agricultural purposes, shall pay a tax of 15c. per 100 weight of gross weight, said gross weight to be determined by the weight of the vehicle plus its estimated allowable load.

On the basis of the foregoing recommendations and on the basis also of the number of drivers licensed and motor vehicles registered in the year 1923, the following are the amounts which the commission estimated would have been raised by the new method of licensing and taxation suggested, if the schedule of rates suggested had been in force during that year.

#### LICENSES.

1. Auto and Motor Cycle—		
Assuming 100,000 originals, \$3.00 per license, .....	\$300,000	
Assuming 408,770 renewals, \$1.00 per renewal, ....	408,770	
		\$708,770
2. Licenses, Permits—		
237,792, at 50 cents, .....		118,896
3. Registration Tags—		
437,248 vehicles, at \$3.00, .....	\$1,311,744	
Dealers, manufacturers, etc., .....	49,547	
		1,361,291

4. Transfers, .....	\$74,174	
Duplicate certificates, .....	15,137	
Physicians' insignia, .....	80	
Duplicate tags, .....	9,900	
		<u>99,291</u>

\$2,288,178

## TAXES.

5. Gasoline tax, at 2 cents per gallon, based on average consumption of 450 gallons per car, \$9.00 per car. 415,865 vehicles, approximately, .....	\$3,750,000	
6. Weight tax of 25 cents per cwt. on 89,105 commercial vehicles, including omnibusses, trailers and semi-trailers, .....	1,790,708	
		<u>5,540,708</u>
Miscellaneous revenue from fines, penalties, etc.		
7. As shown by 1923 report of Motor Vehicle Commission, .....		<u>327,059</u>
		<u>\$8,155,945</u>

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