

other carriage of burthen of pleasure" Counsel for the bicyclist argued that the effect of these words, though they were undeniably comprehensive enough to include bicycles, was cut down by a subsequent clause which declared that the basis of the computation of the amounts payable as tolls was to be "the number of wheels and horses drawing the same." The Court, however, considered that the designation of this special method of computation did not negative the power expressly given to collect the tolls from persons travelling by carriage, but merely introduced a limitation on that power, in such a sense that the amount demanded must be a reasonable one, not, in any event, exceeding the sums specified for the animals and vehicles actually enumerated. (*d*)

12. Cycles as a subject of taxation by municipalities—The decisions relating to the validity of taxes imposed by municipalities upon bicycles are difficult, if not impossible, to reconcile, but as it would appear that no court of review has yet had an opportunity of expressing its opinion upon the subject, it will be sufficient for our present purposes if we note the substance of the rulings which have appeared in the reports. These rulings are all those of American judges, the question, so far as we have been able to ascertain, not having been raised at all in England or Canada.

In a recent Maryland nisi prius case, it was held that the commissioners of a town were not authorized to pass an ordinance imposing a license tax of one dollar upon bicycles, the judge taking the position that, while the commissioners could undoubtedly regulate the use of bicycles in any reasonable manner, the ordinance in question was unreasonable, the reverse of beneficial to the town, and inconsistent with the policy of the State, which was that the residents of a town and all strangers who might happen to pass through it should enjoy the right of free passage over its streets, whether on foot or in private vehicles. (*a*)

Under a constitutional provision that taxes shall be uniform on the same class of subjects, a license tax imposed on bicycles alone is not invalid, as discriminating between bicycles and other vehicles. (*b*)

Nor is a license tax of one dollar per year, imposed by a borough upon each bicycle owned by a resident, invalid because limited to resident owners (*c*)

(*d*) *Geiger v. Perkiomen Tpke. Rd. Co.* (1895) 167 Pa. 582; 28 L.R.A. 458.

(*a*) See Am. and Eng. Encycl. of Law, vol. 4, p. 31.

(*b*) *Green v. Erie* (Penna. C.P.) 6 Pa. Dist. Rep. 697.

(*c*) *Green v. Erie* (Penna. C.P.) 6 Pa. Dist. Rep. 697.