

EXECUTIVE DEPARTMENT

Annapolis, Md., May 28, 1969.

Honorable Thomas Hunter Lowe
Speaker of the House of Delegates
State House
Annapolis, Maryland

Dear Mr. Speaker:

In accordance with Article II, Section 17, of the Maryland Constitution, I have today vetoed House Bill 387 and am returning it to you.

This Bill provides for a distribution and production tax on natural gas, or other gases, taken from the earth in Allegany County.

I am informed by the Attorney General that this Bill is in conflict with Article 15 of the Maryland Declaration of Rights and Article III, Section 29, of the Maryland Constitution. For the reasons given in the attached copy of his opinion, which is to be considered a part of this message, I believe that the measure must be vetoed.

Sincerely,

/s/ Marvin Mandel,

Governor.

Read and journalized.

THE ATTORNEY GENERAL

May 7, 1969.

Honorable Marvin Mandel
Governor of Maryland
State House
Annapolis, Maryland 21404

Re: House Bill 387

Dear Governor Mandel:

As requested by you, we have reviewed for constitutionality House Bill 387. It is our opinion for the following reasons that this bill is in conflict with Article 15 of the Maryland Declaration of Rights and Article III, Section 29, of the Maryland Constitution and, therefore, should not be signed into law.

House Bill 387 adds new Sections 572-1 to 572-10, inclusive, to the Code of Public Local Laws of Allegany County. These sections provide generally for levying a distribution and production tax on natural gas, or other gases, taken from the earth in Allegany County. This is a county tax and all receipts gained from the imposition of this tax are to be accounted for and paid into the General Funds of Allegany County.

It is our opinion that this bill violates the equality and uniformity provisions of Article 15 of the Maryland Declaration of Rights because Section 572-1(i) creates an exemption from taxation for State purposes upon the gas, the property rights attached thereto, and all the values created thereby while like properties in other counties of the State would continue to be subject to State taxation. Section 572-1(i) provides as follows: