

*Resolved*, That copies of this resolution be sent to the State Director of Civil Defense and to the Governor.

Approved May 24, 1971.

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No. 72

(House Joint Resolution 102)

House Joint Resolution to provide for the establishment of a committee to study State taxation of United States Armed Forces personnel and report its legislative recommendations for a more equitable basis of taxation to the 1972 Maryland General Assembly.

WHEREAS, The Congress of the United States perceived the need for special legislation to insure Equitable Tax Treatment for members of the armed services and to this end passed the Soldiers and Sailors Civil Relief Act of 1940, which said Act is incorporated into the income tax laws of Maryland; and

WHEREAS, The said Act, in practice, may or may not effect an unreasonable burden upon the young men of this State who are called to service in the armed forces; and

WHEREAS, The income tax laws of this State, based upon this national legislation, fail to take into account, that young men serving in the armed services receive none of the benefits which devolve to citizens residing in this State from its governmental services; and

WHEREAS, For these and other causes, it is probable than an inequity exists in the tax laws as now constituted with respect to persons now serving in the armed forces of the United States; now, therefore, be it

*Resolved by the General Assembly of Maryland*, That a committee be named to conduct a study of the matters relating to the taxation of members of the Armed Forces of the United States by the State of Maryland and to make recommendations to the 1972 General Assembly with respect to legislation which may provide a more equitable basis for taxation; and be it further

*Resolved*, That this committee be composed of two members each of the House of Delegates and the State Senate and one member representing the office of the Maryland Veteran's Commission, the members to be appointed by the Governor of Maryland; and be it further

*Resolved*, That this committee work in concert with and with the advice of the Income Tax Division of the Office of the Comptroller of the Treasury of Maryland; and be it further

*Resolved*, That copies of this Resolution be sent to the Governor of Maryland, the Comptroller of the Treasury of Maryland, and the Office of the Maryland Veteran's Commission.

Approved May 24, 1971.