

HARRY HUGHES, Governor

3355

May 27, 1980

Honorable James Clark, Jr.
President of the Senate
State House
Annapolis, Maryland 21404

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 557.

This bill amends Article 81, § 70 of the Annotated Code of Maryland by removing the reference to Anne Arundel County from those counties subject to the provisions of subsection (b) of that section and adding a reference to Anne Arundel County to those counties subject to the provisions of subsection (c) of that same section. These present subsections provide for two different manners of treating personal property tax liens. The essential intent of the switch under Senate Bill 557 apparently is to provide that personal property taxes may constitute a lien on real property in Anne Arundel County after July 1, 1980 only if the lien is recorded.

Senate Bill 626 repeals the dual provisions under § 70(b) and (c) and substitutes a new subsection (b), which provides uniform provisions to apply throughout the State to govern the nature of the personal property tax lien and the conditions for its application. Included in the provisions of the new subsection (b) under Senate Bill 626 is the requirement that a lien on real property must be recorded to be effective.

I favor the State-wide uniformity for the imposition of personal property tax liens provided under Senate Bill 626, which I signed on May 27, 1980. Since the approach that would be perpetuated under Senate Bill 557 is inconsistent with Senate Bill 626, I have decided to veto Senate Bill 557.

Sincerely,
Harry Hughes
Governor

Senate Bill No. 562

AN ACT concerning

Creation of a State Debt - Maryland
