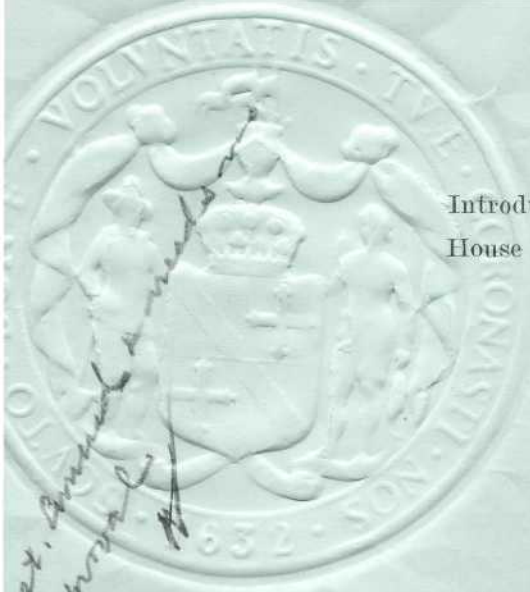


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Introduced by Mr. Houck.

House Bill No. 218

Examined by Committee on Printed Bills:

Leon Abrams
Walt J. Locke

EXECUTIVE DEPARTMENT

This Act in the order of its approval is

Number **437**

*not amended
approved*

Sealed with the Great Seal and presented to the Governor, for his approval this *18th* day of *May, 1937*

at o'clock, M.
John J. Nawakowski
Chief Clerk.

CHAPTER **525**

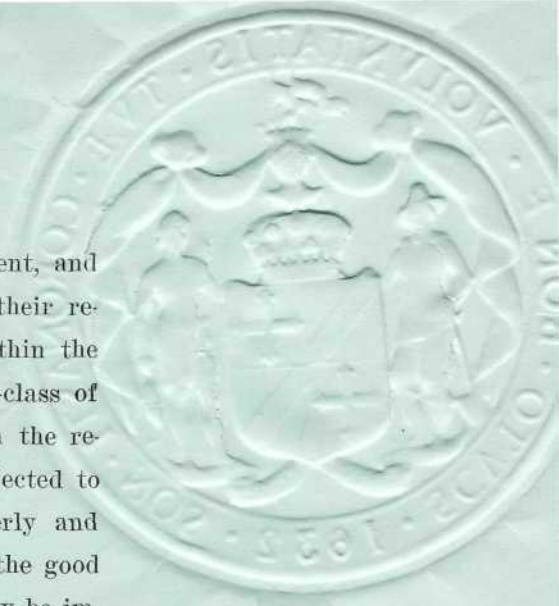
AN ACT to propose an amendment to Article 15 of the Declaration of Rights of the Constitution of the State of Maryland, authorizing the General Assembly to impose taxes on incomes, and providing for the submission of said amendment to the qualified voters of the State of Maryland for adoption or rejection.

1 SECTION 1. *Be it enacted by the General Assembly of Mary-*
2 *land* (three-fifths of all the members of each of the two Houses
3 concurring), That the following amendment be and the same
4 is hereby proposed to Article 15 of the Declaration of Rights
5 of the Constitution of the State of Maryland, the same, if
6 adopted by the legal and qualified voters of the State, as
7 herein provided, to become Article 15 of the Declaration of
8 Rights of the Constitution of the State of Maryland.

1 ART. 15. That the levying of taxes by the poll is grievous
2 and oppressive and ought to be prohibited; that paupers ought
3 not to be assessed for the support of the Government; that the
4 General Assembly shall, by uniform rules, provide for separate
5 assessment of land and classification and sub-classification of
6 improvements on land and personal property, as it may deem
7 proper; and all taxes thereafter provided to be levied by the

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JAMES A. YOUNG,
CLERK, COURT OF APPEALS



8 State for the support of the general State Government, and
 9 by the counties and by the City of Baltimore for their re-
 10 spective purposes, shall be uniform as to land within the
 11 taxing district, and uniform within the class or sub-class of
 12 improvements on land and personal property which the re-
 13 spective taxing powers may have directed to be subjected to
 14 the tax levy; yet fines, duties or taxes may properly and
 15 justly be imposed, or laid with a political view for the good
 16 government and benefit of the community. Taxes may be im-
 17 posed on incomes, which may be classified, graduated and pro-
 18 gressive and the exemption of a reasonable amount of income
 19 from taxation may be provided and such taxes may be in lieu
 20 of taxes on any class or classes of real or personal property
 21 as the General Assembly may determine.

1 SEC. 2. *And be it further enacted,* That the foregoing
 2 amendment to the Declaration of Rights of the Constitution
 3 of the State of Maryland shall, at the election to be held in
 4 November, 1938, be submitted to the legal and qualified voters
 5 of the State for their adoption or rejection, in pursuance of
 6 the directions contained in Article 14 of the Constitution of
 7 the State of Maryland, and at the said general election the
 8 vote on the said proposed amendment to the Constitution shall
 9 be by ballot, upon each ballot there shall be printed the
 10 words: "For Constitutional Amendment" and "Against Con-
 11 stitutional Amendment", as now provided by law, and imme-
 12 diately after said election due returns shall be made to the
 13 Governor of the vote for and against proposed amendment, as
 14 directed by said Fourteenth Article of the Constitution, and
 15 further proceedings had in accordance with said Article 14.

Approved: **May 18 1937**

3 P.M.

.....
Governor.

Emmanuel C. Torpie
.....

Speaker of the House of Delegates.

Laurel J. Jassca
.....

President of the Senate.