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place, and may permit each voter to take seven minutes to register his vote on a Voting Machine, the responsibility for such rules and regulations rests solely upon the Supervisors, and can not be ascribed to any specific requirement of the law.

Under the law, the right and power to decide these questions is expressly delegated to and vested in the Supervisors, and, inasmuch as their power and authority in the premises is absolute and final, no remedy or right of appeal exists in favor of the City from their decision, however illogical and unreasonable it may be; and even though, as in this case, it operates to completely frustrate and defeat the whole purpose of the Act authorizing the use of Voting Machines.

Very truly yours,

(signed) R. E. LEE MARSHALL

RELM-H

City Solicitor

October 7th, 1932

R. E. Lee Marshall, Esq.,  
City Solicitor.

In re: FEDERAL TAX ON FOOTBALL TICKETS TO  
GAME SPONSORED BY BALTIMORE CITY -  
File No. 59923.

Dear Mr. Marshall:

I have referred to me for an opinion, a letter addressed to you by His Honor, Howard W. Jackson, Mayor, together with a letter from Mr. Louis E. Scheeter, Director of the North-South All Stars Football Game to be held at the Baltimore Stadium on December 10th, 1932. The question involved is whether or not it will be necessary to pay a Government tax on the tickets which are to be sold for Two Dollars (\$2.00) to adults, and One Dollar (\$1.00) to school children.