

legislation passed at the 1943 and 1945 sessions of the General Assembly, the bill before you at that time was amended to empower the Board of Public Works, through the means of tax credits, to return to the people surplus in excess of \$8,000,000. This was our way of assuring the taxpayers of Maryland that the State had no intention of imposing upon them any unnecessary burden of taxation. Moreover, in numerous public statements, including one state-wide television broadcast, I said positively and unequivocally that I would be the first to move for a reduction or repeal of the additional tax if economic conditions warranted it. I said in this broadcast (and I quote):

“... If we are fortunate enough to enjoy a period of economic boom—If the proposed Federal income tax reduction stimulates our economy to such a degree that a sharp increase in revenue to the State results, then I will be first to recommend a downward adjustment in the tax schedule...”

This is what I had in mind in the beginning of these remarks when I said that it was the clear intention of this Legislature and this Administration, as expressed by both word and deed, that no additional tax would actually be imposed upon the people if a rising economy produced revenues in an amount sufficient to defray the costs of the new programs we have undertaken.

The clamor and outcry of individuals or groups of individuals has had no influence whatsoever on the action we are about to take at this special session. What we are doing here is simply a fulfillment of the commitments we made when the legislation was passed. As you all know, a Circuit Court Judge held that the proviso for tax credit, which we incorporated in the legislation, was an unconstitutional delegation of legislative responsibility and that therefore that section of the measure is null and void. And so, in view of the favorable revenue prospects, and in keeping with the pledge we made to the people of the State, I have convened you here today in extraordinary session to remove the tax increase which was scheduled to take effect at the beginning of next year. I am pleased, as I know all of you are, that a rising economy and continued prosperity has made it possible for us to do this. It is my hope and my prayer, as I know it is your hope and your prayer, that this prosperity will continue, and that when we come back here next January we will be able to pursue a vigorous and progressive program of State services without the necessity of imposing additional taxes. In any event, we are proud of the improvements we have made in the educational system of our