

1 That got into the Constitution in this fashion.
2 Maryland adopted a state income tax. When this state
3 income tax was adopted, it was provided therein that all
4 persons within the classes subject to the exemption and
5 exceptions would all be liable for the payment. You know
6 that when April 15 comes around.

7 However, we had another provision in our
8 Constitution which said that you cannot diminish the
9 salary of any judge during his term of office. So the
10 question arose, are you diminishing the salary of a judge
11 by requiring him to pay a state income tax?

12 The rule had been that you really were deducting
13 something from a judge's salary which was obvious but that
14 you were literally reducing it in violation of the law.
15 The Supreme Court in the case of Evans versus Gore, which
16 is cited on the Committee Report, so held.

17 At or about that time the Chief Judge of the
18 Supreme Bench of Baltimore, the late Honorable Samuel K.
19 Dennis, whom most of us or all of us really remember with
20 deep affection and regard, wanted to find out if this
21 applied to judges. He instituted a suit against the then