been abused, and the financial picture embodied in the comprehensive program was thereby distorted.

In a 1952 amendment the requirement that estimates of appropriations made by the governor in accordance with paragraphs (4) and (5) be itemized and detailed were modified to permit flexibility in the form employed in making such estimates. The change resulted from the finding of the "Sobeloff Commission"[4] that detailed itemization of appropriations was difficult, if not impossible, for the members of the General Assembly to follow, and should be superseded by a more general and flexible mode of estimating appropriations.

The other suggestions of the "Sobeloff Commission" were directed toward changes in executive policy rather than changes in the constitutional provision. It recommended that the use of special funds be strictly curtailed and that the Department of Budget and Procurement and the Department of Legislative Reference should play more active roles in the formulation of the budget bill. The Commission also made suggestions for coordinating the efforts of the governor and the various state agencies which participate in the formulation of the budget.

In *McKeldin v. Steedman,* 203 Md. 89 (1953), it was found that the purpose of the Budget Amendment was not only to prevent the General Assembly from so changing the plans of the governor as to produce a deficit, but also to prevent the General Assembly from reaping the benefits of making popular expenditures while foisting upon the governor the distasteful burden of imposing the tax required to pay the cost of such legislation. The General Assembly had enacted the authorization of a bond issue which included a provision for the levy of a tax sufficient to discharge the interest on the debt as it matured and the principal within fifteen years in accordance with the requirements of Article III, Section 34. Thus, the bill, which was conceded to be a supplementary appropriation bill, provided for the levy of a tax for the collection of necessary revenues as required by paragraph (8) of the Budget Amendment and could not be responsible for a deficit in the treasury.

However, another section of the bill added that the governor should include in his annual budget an item for the payment of principal and interest due on the bond issue in each respective year. The tax provided for in the supplementary appropriation bill was not to be levied unless the general funds appropriated in the governor's budget bill were insufficient to discharge the obligations created by the supplementary bill. The Court of Appeals found this device to be contrary to the purposes of the Budget Amendment, and therefore held the bill to be invalid. The Budget Amendment permits the General Assembly to make additions to the budget bill only if it is willing to assure the burden and responsibility of sponsoring the necessary taxes to finance its proposed additional expenditures, and it may not shift from itself to the governor the public onus of being charged with the necessity of an additional tax.

Baltimore v. O'Conor, 147 Md. 639 (1925), involved a similar statute making a disbursement without creating the possibility of a resulting deficit. The statute in question provided that surplus fees of certain officials, whose compensation was derived from fees obtained in the discharge of their duties, be appropriated to pay any deficiencies which might exist in the fees obtained by other officials.

The court held the statute to be invalid for the reason that it provided for appropriations of money out of the treasury

[4] *Id.* at 14-24.