

as income to him and the other half is taxed as separate income to his spouse; and

WHEREAS, this method of taxation creates an unjust burden and places an unfair hardship on the persons who do not live in community property states; and

WHEREAS, Maryland is among those states which are not community property states with the result that a married person in Maryland pays a much greater income tax on a given income than a married person living in a community property state pays on the same income; and

WHEREAS, the Honorable Millard E. Tydings has introduced two pieces of legislation, Senate Joint Resolution No. 74 and Senate Bill No. 649, which are designed to correct the unjust deficiencies in the present income tax law; and

WHEREAS, it is the sense of the General Assembly of Maryland that favorable action should be taken on such legislation by the Congress of the United States; now therefore, be it

*Resolved by the General Assembly of Maryland,* That the Congress of the United States be and it is hereby urged and requested to take favorable action on Senate Joint Resolution No. 74 and Senate Bill No. 649; and be it further

*Resolved,* That the Secretary of State be and he is hereby directed to send copies of this Resolution to the representatives of the State of Maryland in the Senate and the House of Representatives of the Congress of the United States.

Approved April 16, 1947.

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NO. 14.

(House Joint Resolution 16)

House Joint Resolution requesting the appointment of a Commission to study medico-legal psychiatry.

WHEREAS, our system of jurisprudence and legal procedure in the State of Maryland has not kept abreast with the development and growth of modern psychiatry; and

WHEREAS, members of the Judiciary in Maryland have on numerous occasions called attention to the deplorable lack of institutions and facilities for the care of psychopathic crim-