

**STRIP MINING****HOUSE BILL 267**

AN ACT to add 13 new sections to Article 89 of the Annotated Code of Maryland (1939 Edition), title "Statistics and Information", sub-title "Bureau of Mines", to be under a new sub-title "Strip Mining", said new sections to be known as Sections 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, to follow immediately after Section 177 of said Article relating to strip mining operations.

After the introduction of this bill, upon the insistence of the representatives of Garrett County, Section 193 was added as an amendment, which purports to exempt Garrett County and any person, partnership or corporation, who does not mine in excess of 250 tons of coal in any period of twelve successive calendar months. However, the title and enacting clause were not similarly amended. The bill contains a severability clause, and if the Courts declare Section 193 unconstitutional, the effect would be to make the bill applicable to Garrett County.

At the request of the representatives of Garrett County, the bill will be vetoed.

**TAXES****HOUSE BILL 221**

AN ACT to repeal and re-enact, with amendments, Section 103C of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Insurance Taxes", providing that insurance companies which pay a tax on their premiums shall not be subject to a gross receipts tax.

This bill repeals and re-enacts Section 103C of Article 81 (1943 Supplement), by adding thereto the clause "provided that insurance companies which pay a tax on their premiums shall not be subject to a gross receipts tax." It is my understanding that the bill was introduced as a precautionary measure against a possible court decision holding that insurance companies would be subject to the gross receipts tax by reason of Senate Bill No. 25. Since the latter bill has been vetoed, this bill is unnecessary and will be vetoed.

**SENATE BILL 25**

AN ACT to repeal Section 100 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and