

Taxes", sub-title "Gross Receipts Tax", and to enact a new section in lieu thereof, to be known as Section 100 relating to the assessment and collection of a gross receipts tax.

This bill provides that, except as otherwise provided in such special act or acts, any gross receipts tax imposed under such special act shall be assessed and collected in the same manner as the gross receipts tax imposed by Section 95 (Art. 81 of the Code). Because this bill did not refer to the 1943 Supplement it was thought by some insurance companies that it would revive the gross receipts tax on insurance companies as provided in Section 95 (2) of Article 81 of the 1939 Code. The bill does not accomplish the purpose for which it was drawn. The only special act under which gross receipts taxes are imposed is the Settlement Act of 1828.

The bill will be vetoed.

#### SENATE BILL 217

AN ACT to fix the rate of State taxation for each of the years nineteen hundred and forty-eight (1948) and nineteen hundred and forty-nine (1949) in accordance with the provisions of Section 28, Article 81 of the Code of Public General Laws of the State of Maryland.

Senate Bill No. 217 is a duplicate of House Bill No. 314, which has been signed.

For that reason this bill is vetoed.

#### TAXICABS

#### SENATE BILL 444

AN ACT to repeal and re-enact, with amendments, Section 362 of Article 23 of the Annotated Code of Maryland (1939 Edition), title "Corporations", sub-title "Public Service Commission", placing the operation of taxicabs in cities having a population of more than forty thousand under the supervision of the Public Service Commission.

The Public Service Commission advises me that it is not organized to effectively regulate taxicab operations outside of Baltimore, and that it has no budgetary appropriations for enlarging its staff or for establishing local offices in the various sections of the State in order that its proper and qualified representatives may have the opportunity to keep in contact with the operations on the ground, which the Commission in the light of its experience in Baltimore, believes is essential. It has recognized, however, the need for effective regulations of taxicabs in sections of the State other than