

CHAPTER 525.

AN ACT to propose an amendment to Article 15 of the Declaration of Rights of the Constitution of the State of Maryland, authorizing the General Assembly to impose taxes on incomes, and providing for the submission of said amendment to the qualified voters of the State of Maryland for adoption or rejection.

SECTION 1. *Be it enacted by the General Assembly of Maryland* (three-fifths of all the members of each of the two Houses concurring), That the following amendment be and the same is hereby proposed to Article 15 of the Declaration of Rights of the Constitution of the State of Maryland, the same, if adopted by the legal and qualified voters of the State, as herein provided, to become Article 15 of the Declaration of Rights of the Constitution of the State of Maryland.

ART. 15. That the levying of taxes by the poll is grievous and oppressive and ought to be prohibited; that paupers ought not to be assessed for the support of the Government; that the General Assembly shall, by uniform rules, provide for separate assessment of land and classification and sub-classification of improvements on land and personal property, as it may deem proper; and all taxes thereafter provided to be levied by the State for the support of the general State Government, and by the counties and by the City of Baltimore for their respective purposes, shall be uniform as to land within the taxing district, and uniform within the class or sub-class of improvements on land and personal property which the respective taxing powers may have directed to be subjected to the tax levy; yet fines, duties or taxes may properly and justly be imposed, or laid with a political view for the good government and benefit of the community. Taxes may be imposed on incomes, which may be classified, graduated and progressive and the exemption of a reasonable amount of income from taxation may be provided and such taxes may be in lieu of taxes on any class or classes of real or personal property as the General Assembly may determine.

SEC. 2. *And be it further enacted*, That the foregoing amendment to the Declaration of Rights of the Constitution of the State of Maryland shall, at the election to be held in November, 1938, be submitted to the legal and qualified voters of the State for their adoption or rejection, in pursuance of the directions contained in Article 14 of the Constitution of the State of Maryland, and at the said general election the vote on the said proposed amendment to the Constitution shall be by ballot, upon each ballot there shall be printed the