

Chapter 290, Senate Bill 84, relating to insolvents, is a duplicate of Chapter 48, House Bill 199, which has been signed.

Chapter 289, Senate Bill 85, relating to sales, is a duplicate of Chapter 57, House Bill 198, which has been signed.

Chapter 267, Senate Bill 260, relating to borrowing money on short term notes, is a duplicate of Chapter 153, Senate Bill 282, which has been signed.

For these reasons, each of the bills first above mentioned will be vetoed.

MOTOR BOAT GASOLINE TAXATION.

(Chapter 590, Senate Bill 97.)

At present the owners of motor boats used for pleasure only are entitled to have the whole four cents per gallon paid for gasoline taxation refunded to them. Other motor boats are not entitled to any refund. Senate Bill 97 provides that motor boats of all kinds shall be refunded one-half of the tax, or two cents per gallon.

The theory of gasoline taxation in this State has been that those who receive the direct benefit of the roads ought to contribute to their maintenance and construction. Accordingly, the law draws a clear distinction between motor vehicles which use gasoline in order to operate on the roads, and engines and other appliances which use gasoline for non-road purposes. In the former case the gasoline is subject to the tax. In the latter case it is not, and those who use gasoline for non-road purposes are entitled to have the tax refunded.

Any attempt to distinguish among non-road purposes is almost sure to result in discrimination. If gasoline for stationary engines is to be exempt, why not gasoline for aeroplanes? If gasoline for motor boats is to be exempt, why not gasoline for farm tractors? Or why not gasoline used for commercial purposes? Accordingly, gasoline used for *all* non-road purposes was exempted by the law, and the users thereof, with one exception, were given the right to have the tax refunded.

This exception was intended to apply to the oyster boats on the Chesapeake Bay. As part of the settlement of a legislative controversy some years ago, the oyster boat owners generally, or at least their representatives in the Legislature, agreed to give up the gasoline tax refund to which they