

would otherwise have been entitled, and to permit the State to use this money in buying oyster shells for the purpose of planting.

It was because of this agreement that the right of motor boats to have the tax refunded was confined to motor boats used for pleasure only. This distinction between motor boats for pleasure which are entitled to the refund, and all other motor boats which are not, has led to some unfairness, because there are boats propelled by gasoline which are not interested in the oyster business and which are not pleasure boats, and these are not entitled to any refund under the law as now drawn.

As already stated, Senate Bill 97 undertakes to place *all* motor boats on the same basis and allow them all a refund of one-half the tax.

After a good deal of consideration I have concluded that this bill should be vetoed. With respect to the application of the gasoline tax, the sound distinction is between gasoline used directly for road purposes and gasoline which is not used directly for road purposes. As soon as an attempt is made to discriminate among the non-road users of gasoline, it becomes almost impossible to avoid unfair class distinctions. One such non-road user is as fairly entitled to exemption as another. It is very much better to leave the law as it is and permit all non-road users of gasoline to receive their refund; and while this does not permit a refund to work boats, this exception is justified because of, and only because of the legislative agreement on which it was based.

As indicated above, there is a certain degree of unfairness here, because the class of motor boats not entitled to the refund includes work boats which are not oyster boats, and consideration should be given to remedying this condition. But the present bill does not do that.

It seems to me that the bill must be vetoed.

MOTOR VEHICLE LICENSES IN WESTMINSTER AND EASTON.

(Chapter 600, House Bill 294.)

This bill requires the Commissioner of Motor Vehicles to refuse to issue or transfer any license or title registration, where the owner of the car resides in either Westminster or Easton, unless all municipal taxes due on the motor vehicle in question have been paid.