

Senate Bill 207 repeals this Section, and if this repeal becomes effective I am advised that, while the limitation on the collection of State taxes will be removed, county and city taxes will, with a few exceptions prescribed by local law, be barred after the lapse of the usual three-year period fixed by Section 1 of Article 57 of the Code. This would shorten the period of limitation for the collection of City and County taxes by one year, which at the present time at least seems inadvisable. For this reason, Senate Bill 207 will be vetoed, and the four-year period of limitation for State, County and City taxes will be continued.

Two other bills were passed which affect the period of limitations on the collection of State taxes.

Chapter 560, House Bill 352, prescribes a six-year period of limitation for the collection of State and Municipal taxes in Allegany County, and Chapter 509, House Bill 465, prescribes a similar period of limitation for Talbot County.

It is important that the period of limitation as to State taxes should be uniform throughout the State, and in addition to that these two bills violate the prohibition of Article 3, Section 3 of the Constitution against local and special laws "extending the time for the collection of taxes."

These two last mentioned bills will be vetoed.

#### TITLE COMPANIES—SHARING FEES.

(Chapter 462, House Bill 371.)

This bill makes it unlawful for any corporation engaged in the business of examining and insuring titles "to divide, share, allow or pay any premium, fee or commission, or any part of any premium, fee or commission, collected or charged by it for services rendered in the examination and insurance of such titles, with any corporation, association, firm or individual."

This bill seems to be the outcome of the report of the Committee on the Unlawful Practice of the Law made to the Executive Committee of the Bar Association of Baltimore City on November 17, 1932, and subsequently adopted at a meeting of the Association.

While the prohibitions of the bill are comprehensive (sufficiently so to cover the lawyers themselves, for reasons, it is said, of fairness and consistency), the real purpose is to put an end to the practice of the title companies whereby they have always paid a portion of their title fees to the real estate brokers who bring them the business.