

1 cite but a small number of examples, I would take more
2 than my allotted time. Therefore, I shall mention two
3 sources of information for the consideration of your staff,
4 and secondly, cite a few examples in the way of illustration.

5 "The College of Business and Public Administration
6 of the University of Maryland, at the request of the Cooper
7 Commission, compiled a 115-page brochure on the subject of
8 local non-property taxes and licenses. This publication
9 also details certain State-imposed licenses such as traders
10 auctioneers, chain stores, et cetera. Secondly, the State
11 License Bureau of the State Comptroller's Office has compiled
12 a summary booklet of State-imposed licenses.

13 "An examination and comparison of these documents
14 will reveal duplication in many areas. The State of
15 Maryland, for example, imposes license fees upon auctioneers,
16 billiard tables, music boxes, pinball machines, and hawkers
17 yielding revenue to the State, and the City, and many of
18 the subdivisions likewise impose charges on these same
19 activities. Apparently, in at least one instance, the
20 State imposes a tax upon a certain business if one set of
21 conditions obtain, but should another set of conditions