

CHAPTER 488.

AN ACT to create a commission to inquire into and ascertain facts concerning the subject of taxation and to make a report to the next General Assembly of Maryland.

Preamble. WHEREAS it is complained that taxation is unequal; that much property required by law to be taxed escapes; that some persons are made to contribute an undue and oppressive proportion to the public revenue; that State, county and municipal taxes as at present imposed put onerous burdens upon the people; that the existing system of taxation often works injustice; and that the attempt to enforce it strictly materially injures and threatens to destroy the industrial and commercial interests of the State; and

Preamble. WHEREAS it is claimed that some of the States have made changes in their systems of taxation which have proven in their operations satisfactory to the taxpayers without detriment to the revenues of the States; and

Preamble. WHEREAS the subject of taxation is extensive and intricate, and the public and private interests involved therein are great, making it important that in dealing therewith thorough investigation, full information and mature deliberation should be had; therefore,

Tax Commission. SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the Governor of the State shall immediately after the passage of this act appoint four persons who, together with a fifth, to be elected by themselves, as hereinafter provided, and who shall be their Secretary, shall constitute a commission to be called "The Maryland Tax Commission;" said Commissioners shall hold office for two years from the date of their appointment, and except said Secretary, shall serve without com-