

and assessments and collections, and all other matters pertaining to the subject of revenue and taxation.

The Commission shall have power to inquire into the systems of State, County and Municipal taxation in force in other states, and to ascertain the operation and effect thereof.

SEC. 3. *And be it further enacted,* That it shall be the duty of the Commission to prepare a report in printed form containing drafts of one or more bills revising the revenue and tax laws of the State of Maryland, together with such explanations and comments as to it seems appropriate. Said report shall be submitted by the Commission to the Governor not later than the thirtieth day preceding the convening of the first regular session of the General Assembly following the appointment of the Commission, and shall be submitted by the Governor to the General Assembly.

SEC. 4. *And be it further enacted,* That the Commission is authorized to appoint a Secretary and to engage such experts and clerical or other assistants as may be required. The Commission shall have authority to summon and examine witnesses, to administer oaths thereto and to require the production of books and records. The Commissioners, or any duly authorized agent thereof, shall have access to the books and records of the assessment and revenue and accounting departments of this State and all political sub-divisions thereof, and all public officers shall supply to it and to each such agent all needed information on request.

SEC. 5. *And be it further enacted,* That the expenses of the Commission shall be defrayed out of such State funds as may be provided therefor in the budget or otherwise.

Approved April 26, 1927.

CHAPTER 688.

AN ACT to repeal and re-enact with amendments Section 30 of Article 81 of the Annotated Code of Maryland, title "Revenue and Taxes," sub-title "Rate and Items of State Tax," as said section was amended by Chapter 572 of the Acts of the General Assembly of Maryland of 1924.