

ment of all school receipts and expenditures for the year preceding. Section 59, of Article 77, of the Code, which these bills amend, already requires the County Boards of Education to publish and distribute annually a statement of the business and financial transactions of the Boards. The State Superintendent of Education feels that there is no occasion for incurring the additional expense in these three counties which these bills would entail, particularly as the County Commissioners are legally entitled under the existing law to secure all the information in question if they desire to have it.

Accordingly, these bills will be vetoed.

TOBACCO.

(Chapter 103, House Bill 238)

This bill makes it unlawful for any person to sell, receive or deliver tobacco in Anne Arundel, Calvert and Prince George's Counties, except between sunrise and sunset. The purpose of this bill is to prevent the stealing of tobacco. The State Tobacco Inspector does not consider that it would be effective in doing this, and he advises me that it would cause considerable inconvenience to a number of tobacco growers who deliver their tobacco at the warehouses between sunset and sunrise. In addition to this, the bill is clearly invalid, because of a defective title. It will be vetoed.

TAX SALES.

(Chapter 452, Senate Bill 60)

This bill gives priority at tax sales to all taxes which have been levied upon the property and are unpaid. The Tax Revision Bill, passed by this Session of the Legislature (Chapter 226, Senate Bill 278), gives priority only to taxes which are due and in arrears. It seems to me best not to change at this session any of the provisions of the Tax Revision Bill, but to permit the entire system therein contained to operate for the next two years at least. In addition to this, Senate Bill 60 repeals and re-enacts Section 71, of Article 81, of the Code, and the entire Article 81 has, itself, been repealed by the Tax Revision Bill, which I have already signed.