

levied state taxes on sales of gasoline when the said Federal gasoline tax was imposed and, such tax is, in fact, an invasion of the rights of the states, and,

WHEREAS, the use for general fund purposes, of the said revenues derived from such Federal gasoline tax, constitutes, in effect, a usurpation and diversion of funds that should rightfully accrue to the states for road construction and maintenance, and,

WHEREAS, the assessment of this tax by the Federal Government is highly detrimental to the interests of the states, in that it now tends to make the total gasoline tax in many states prohibitive and is causing in some states, diminished returns, and,

WHEREAS, contrary to the intent and purpose of the gasoline tax principle as originally recognized by the states and later subscribed to by the Congress of the United States in the Hayden-Cartwright Act of 1934, the Federal gasoline tax also encourages diversion and evasion of gasoline taxes in the states, and,

WHEREAS, revenues from the taxation of gasoline sales were intended properly to belong to the states, for the construction and maintenance of roads and must be restored to them particularly in view of the necessity for matching future Federal Aid funds, as soon to be provided under the Hayden-Cartwright Act of 1934, and,

WHEREAS, for the foregoing reasons, and in view of the fact that the Ways and Means Committee of the House of Representatives, the Finance Committee of the Senate and the Vinson Sub-Committee on Double Taxation have each previously recognized the unfairness of the Federal Gasoline tax and have stated that it ought to be eliminated, and,

WHEREAS, we believe that the said tax should be allowed to expire at the expiration of the present fiscal year, on June 30, 1935, and the taxation of gasoline hereafter left to the states for their exclusive use as a means of providing funds for highways, Now, therefore, be it,

*Resolved, by the General Assembly of the State of Maryland, That the above Committees and both Houses of Congress be and hereby are memorialized on behalf of the members of the General Assembly of the State of Maryland to*