

No. 2

(Senate Joint Resolution 4)

Joint Resolution requesting the Governor to reappoint a Commission to study general tax and licensing laws to recommend such amendments thereto as to it may seem desirable and authorizing the expenditure of funds for necessary expenses of said Commission.

WHEREAS, the General Assembly at the 1949 Regular Session by its Joint Resolutions Nos. 11, 13 and 14 requested the Governor to appoint various commissions to study the laws requiring licenses to engage in a trade or occupation, the laws imposing taxes on the gross receipts of certain corporations and generally the laws imposing all the different kinds of taxes and license fees; and

WHEREAS, the Governor appointed a single Commission to undertake the studies contemplated in the aforesaid Joint Resolutions and to make recommendations in connection therewith; and

WHEREAS, the Commission appointed as aforesaid has made an interim report containing certain of its recommendations but the broad scope of its inquiries, the magnitude of the task and the complexity of the general tax and license laws have made it impossible to complete its work in time to make its final report and recommendations for the consideration of 1950 Regular Session of the General Assembly; now, therefore, be it

Resolved, That the Governor be and he is hereby authorized and requested to continue the Commission heretofore appointed under the authority of Joint Resolutions Nos. 11, 13 and 14 of the 1949 Regular Session of the General Assembly of Maryland to study the need and desirability of amendments to the general tax and license laws, with such changes in membership on said Commission as to the Governor may seem desirable; and be it further

Resolved, That said Commission submit its report and recommendations to the Governor, Legislative Council and to the General Assembly as soon as practicable in advance of the next Session of the General Assembly of Maryland; and be it further

Resolved, That the Governor is hereby authorized and requested to include in his Budget Bill, or to make available