

funds to the counties and to Baltimore City, and although a rough 30%-20% ratio was maintained, the City as to certain revenues received only 20%. The many hybrid and complicated distribution formulae were eliminated in 1947 and distribution of highway user taxes and motor vehicles put on the definite basis of 30% to Baltimore City and 20% to the counties as recommended by the report. The Commission's recommendation was against charging of the state police as an expense of maintaining the Department, by far the greatest expense of which is in patrolling roads for the benefit of motor vehicles. As suggested by the Commission's report, slight adjustment to correct possible inequity to Baltimore City was made by the legislation already referred to. In addition, the Commission pointed out that "studies which have been made strongly indicate that the residents of the City use the State roads to a greater extent than the residents of the counties use the city streets. All the residents of the City of Baltimore who own or operate passenger cars obtain a direct benefit from the State Police in their patrolling of the State highways."

Despite the recommendations in the Sherbow Report as to the State Police, the same legislature which enacted most of its provisions, was able to effect the divorce of this part of an integrated report, and transfer the cost of the State Police to general funds, through the huge increase in general fund revenues available because of the 2% sales tax, starting then at 9c, and increases in income and other taxes. It was thus only by the imposition of new taxes and the increase of old taxes that it was possible for the first time to place the State Police expenses as a general burden on all the taxpayers of the state as distinguished from resident and non resident motorists. In 1950, the sales tax revenues were reduced some eight million dollars, primarily by exempting sales under 50c and removing the tax from all foods. In the 1951 session of the Legislature we were able to avoid any increase in taxes, despite huge increases in vital general fund expenditures, in part attributable to automatic mandatory provisions of such laws, for example, as those relating to schools, and school teachers, and in part to the rising spiral of inflation, requiring as another example cost of living increases for state employees. Against this background of tax reduction despite mounting costs, the Legislature of 1951 approved the restoration of the expense of the State Police where it rightfully belonged, where it had always been—motor vehicle revenues. At this 1952 session, despite a similar picture of increased burden on general fund revenues both for operation of the state government and local subdivision benefits, we have successfully accom-