

WHEREAS, a new principle, to wit, the general power to tax in Baltimore City and Baltimore County has raised the spectre of confusion in Maryland; and

WHEREAS, the extension of local power to tax is yet in its infancy and can be controlled before it goes any further; and

WHEREAS, it is to the mutual advantage and benefit of State and Local governments that this power to tax be limited and clearly defined; and

WHEREAS, a solution of such problem will be to the obvious benefit of the now overburdened taxpayers; now therefore be it

*Resolved by the General Assembly of Maryland, That a Commission be appointed by the Governor, not to exceed fifteen members, two from each House of the Legislature representing each party in each House, one from the government of Baltimore City, one from the government of Baltimore County, one from the Comptroller's office, and the balance of the members from the public at large; and be it further*

*Resolved, That said Commission shall study the pyramiding of State and Local taxes to the end that the respective powers to tax be limited and clearly defined so as to avoid confusion, duplication and pyramiding of taxes at State and Local levels; and be it further*

*Resolved, That said Commission shall report the results of of such study, with recommendations, to the Governor and the General Assembly on or before December 31, 1951.*

Approved May 7, 1951.

---

No. 17

(House Joint Resolution 15)

House Joint Resolution requesting the State Roads Commission to take over, improve and maintain a section of Blake Road in Calvert County approximately three miles in length.

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.