

Mr. Joseph D. Buscher, Assistant Attorney General and I concur that the bill in its present form could probably be held to be invalid by the courts in that it is discriminatory and class legislation.

Respectfully yours,

THEODORE R. MCKELDIN,

Governor

TRMcK: jt

May 7, 1951

Hon. John C. Luber
Speaker of the House of Delegates
State House
Annapolis, Maryland

Dear Mr. Speaker:

I am returning House Bill No. 389 without my approval.

The Bill is designed to relieve manufacturers of wines and liquors and wholesale dealers in those commodities of their present responsibility to pay for their State tax stamps when they order them.

Under the terms of the Bill they would receive the tax stamps on credit and would pay on the tenth day of each month following the tax due the State on wines and liquors of which they had disposed. Similar provisions already exist as to the malt beverage industry. This legislation is designed to place the entire alcoholic beverage industry on the same basis.

However, it is estimated that this Bill would mean a loss of approximately \$600,000 to the State Treasury during the coming fiscal year, since the legislation is to take effect July 1st, 1951. While this loss would theoretically be made up in subsequent fiscal years, the danger of disturbing the budget balance by the loss of such a large amount of revenue precludes approval of this Bill.

I am, therefore, returning the Bill herewith without my approval.

Respectfully,

THEODORE R. MCKELDIN,

Governor

TRMcK/jmt