

TAXATION

May 7, 1951

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

Dear Mr. Speaker:

House Bill No. 295 amends sub-section 23 of Section 7 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", by adding to the authorization for a manufacturers' exemption of tools and machinery, the further proviso that in Anne Arundel County and the City of Annapolis, laundry machinery shall be classed as used in the business of manufacturing. Since the existing provisions of this section of the tax laws is State-wide in its application, the Attorney General recommends that it not be encumbered with a provision for one local subdivision, as in this proposal. Furthermore, it would appear that no additional legislation is necessary to accomplish the purpose of the Bill. Local authorities under the existing law, can add items to the manufacturers' exemption, if deemed desirable.

Therefore, I am returning the Bill without my approval.

Respectfully,

THEODORE R. MCKELDIN,
Governor

May 7, 1951

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

Dear Mr. Speaker:

House Bill No. 561 adds a new sub-section to Section 7 of Article 81 of the Annotated Code of Maryland (1947 Supplement) title "Revenue and Taxes". This addition to the law authorizes the County Commissioners of any County or the Mayor and City Council of Baltimore, to exempt live chickens under 15 weeks of age from assessment and from State, County and City taxation, by the passage of a resolution or ordinance to that effect. I am advised that this Bill would authorize a substantial reduction of the assessable basis in a number of counties with consequent loss of local and state revenues. No other similar personal property in this State enjoys the possibility of such exemption, and the Bill would, therefore, appear