the taxpayer, but, on the contrary increases the cost of a commodity to him.

The bill is particularly unfair to the taxpayer when it becomes so obvious, as noted before, that increases in other taxes may be necessary to make up the State's loss.

This attempt to legislate so far into the future is as unnecessary as it is unwise. As I pointed out in vetoing a similar postponement provision in connection with teachers' salaries passed at the 1952 session, the constitutional amendment approved by the voters in 1948, providing for annual legislative sessions, is a clear mandate against such deferred legislation. By proposing to decrease State revenues from the liquor tax commencing with the 1955-1956 fiscal year, there is an obvious attempt to circumvent the intent of the constitutional amendment. Until the State's financial needs are known at the commencement of the 1955 session and the revenue estimates from other sources of taxation are available, it would be foolhardy in the extreme to predict the effect of this reduction in State revenues. It may very well be that if the present bill is established law at the next session, the State in order to make up a deficit would have to impose an additional 25 cent per gallon tax on liquor, creating a State-wide rate of $1.75 per gallon, to the obvious detriment of the very interests who sponsor this legislation as a means of overcoming and eliminating local taxation in Baltimore City and Baltimore County.

In 1933, the State tax on alcoholic beverages was fixed at $1.10 per gallon. It was increased to $1.25—the present level—in 1939 on recommendation of the Rawls Tax Study Commission in order to eliminate competitive disadvantages then resulting from a production tax on Maryland distillers. The present bill, while raising the tax to a still higher level—$1.50—actually would bring the State's revenue from it to a point lower than that of the depression year of 1933.

It is obvious that such a loss in our growing State would have to be made up from some source. Sectionalism and local interest cannot be divorced from the interests of the State as a whole, nor a single item of tax adjustment considered *in vacuo*. Legislators are not merely representatives of their counties, but act for the entire State as well. Such problems require consideration of the fiscal needs, responsibilities and resources of the entire State, irrespective of lines of political and geographic demarcation.

Every Commission which has studied the tax structure of the State has firmly recommended the retention by the State of all revenue from alcoholic beverages. Even at the time of the exhaustive study by the Sherbow Commission it was concluded there should be no division of State-collected