

revenue from these sources. The Commission pointed out that a strong burden rests upon those who advocate any change, even within the existing tax framework.

While the Maryland Tax Survey Commission of 1949 frowned upon imposition of local liquor levies, it did recognize the economic necessity for such a tax in Baltimore City and Baltimore County and the beer tax in Garrett County. *The Garrett County tax, incidentally, would not be disturbed by House Bill No. 24.* With these exceptions the Commission urged that for protection of "this significant source of revenue" it "be pre-empted to the exclusive benefit of the State."

In summary: House Bill No. 24 would reduce the State's revenue at a time when our growing population and necessarily expanding services makes the balancing of each successive budget a difficult task under our present revenue structure; it increases the State's contributions to the support of political subdivisions when such contributions have already reached a point never contemplated originally—a point which gives increasing opportunity for local authorities to spend without responsibility, thereby discouraging efficiency and economy at the local level; it holds out the threat of increases in other taxes, and greatly lessens the possibility of any future tax reductions. It was passed without popular demand, and to a considerable extent, without popular knowledge or understanding, and represents a complete reversal and negation of all prior legislative and commission appraisals in this field.

Under the circumstances, I strongly urge that my veto be upheld by the General Assembly.

Yours very truly,

(s) THEODORE R. MCKELDIN,

TRMcK:jmt

Governor

HOUSE BILL NO. 45

April 2, 1954

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

Dear Mr. Speaker:

I am returning herewith House Bill 45 which I have disapproved. By authorizing cities, towns and villages to regulate vehicular speeds within their corporate limits, on roads which are not a part of the State highway system,