

Chapters 45 and 95 of the Acts of 1950 and Chapter 144 of the Acts of 1939, and to enact a new Section 117 in lieu thereof, said new section to stand in the place and stead of the section so repealed, amending generally the law regarding County Tax Collectors in Allegany County.

April 28, 1955

Honorable Louis L. Goldstein
President of the Senate
State House
Annapolis, Maryland

Dear Mr. President:

I have today vetoed Senate Bill 583 relating to Tax Collectors in Allegany County. The Attorney General has advised as follows:

“As written, the title indicates the bill concerns the County Tax Collector. However, the act itself in repealing a number of other sections repeals sections not only prescribing duties for collectors, but also provisions concerning dates of levies, discounts on taxes, mailing of tax bills, validation of tax sales made between 1943 and 1950, and many others. It is extremely doubtful that the general rule and regulation power contained in the bill as Section 117 (e) is effectual as an implementation of general tax collection powers, and even if 117 (e) is effective, its validity is questionable under the constitutional provisions of Article 3, Section 29, concerning defective title, since no reference is made to such rule and regulation power in the title.

“Under these circumstances, the act endangers the collection of taxes in Allegany County, casts doubts on previous tax sales and otherwise casts a cloud on the financial administration of the County.”

In addition, the basic purpose of the bill, to change the Tax Collectors from a fee basis to a salary basis, could not constitutionally be effective during the term of office of the present Collectors. The sponsors of the bill, as well as local authorities, have requested its veto to avoid any possible danger of affecting local tax revenues.

Respectfully,

(s) THEODORE R. MCKELDIN,
Governor

TRMcK:R

House Bill No. 47—Regulation of Crab Meat Industry*

AN ACT to add Sections 215A to 215L to Article 43 of the Annotated Code of Maryland (1951 Edition), title “Health,” said new sections to follow immediately after Section 215 of said Article 43 and to be under the new sub-title “Crab Meat,” providing for the licensing

* The veto of House Bill 47 was sustained by the House of Delegates on February 25, 1955.