

tion, I am referring this matter to the Legislative Council for its attention and study.

Respectfully submitted,

(s) THEODORE R. MCKELDIN,  
Governor

TRMcK:R

House Bill No. 192—Exemption from State Income Tax

AN ACT to repeal and re-enact, with amendments, Section 276 (n) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Income Tax", relating to an exclusion from income for the members of the United States Public Health Service Commissioned Officers Corps while on Active duty IN TIME OF WAR OR WHILE IN A COMBAT AREA OR ZONE.

April 28, 1955.

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

Dear Mr. Speaker:

House Bill 192 was originally intended to provide an income tax exemption for members of the United States Public Health Service Commissioned Officer Corps while on active duty, by an amendment of Section 276 (n) of Article 81 of the Annotated Code of Maryland (1951 Edition). This section previously allowed a \$1500.00 exclusion from income to Maryland residents who are *on active duty* with the Armed Forces of the United States and collateral services. After introduction of House Bill 192, it was amended to provide that the existing exclusion from income of members of the Armed Forces, as well as the new exclusion proposed for Public Health Service Officers could only be effective "*in time of war or while in a combat area*". No such restriction or change in the existing law is even remotely indicated by the title of the bill, and its approval by me would end all such exemptions at this time since we are not at war. I therefor concur in the opinion of the Attorney General that the bill is unconstitutional because its title fails to indicate in any manner the substantial change in the law which it provides to the detriment of those serving in the Armed Forces, and herewith veto House Bill 192.

Respectfully,

(s) THEODORE R. MCKELDIN,  
Governor

TRMcK:mg