

Bill, to collect a tax at the maximum rate of one cent per ton on bank gravel, two cents per ton on sand and washed gravel, and three cents per ton on stone, and to establish regulations for carrying out the provisions of the Bill.

The Director of the Department of Geology, Mines, and Water Resources has pointed out to me that a severance tax of the type here imposed by a single County is unique and undesirable from an overall State-wide point of view, and that laws of this type in other states are almost invariably state-wide in their application. He states that only chaos would result if each county enacted piece-meal legislation of this type with differing rates and regulations in the various counties.

The Director of the State Roads Commission has expressed concern that the tax authorized in the Bill may substantially affect the cost of materials used in road construction and thereby have an adverse impact on our State highway improvement program.

The sponsors of the Bill, when questioned, were not clear whether it was primarily intended as a tax measure or as a conservation measure, or as a combination of the two. In any event, it is my considered judgment, after long thought and consultation with various agencies of the State, that this Bill would have a state-wide impact on conservation and taxation, and that in the interest of the general welfare of the people of Maryland, the subject matter of the Bill should be studied and considered on a State-wide basis.

In addition to the foregoing, the Attorney General has called attention to the fact that one possible interpretation of the Bill is that it creates a sales tax, rather than a severance tax, and that if this interpretation were correct, the Bill would present serious questions of constitutionality. The Attorney General finally resolved the question in favor of the constitutionality of the Bill, but recognized that there were grave and serious questions in this regard.

For the foregoing reasons, I feel that I am left with no alternative than to veto this Bill.

With kindest personal regards and best wishes, I am

Sincerely yours,

(s) J. MILLARD TAWES,  
Governor.

JMT/rnb

*Which was read and journalized.*

Vetoed by the Governor May 8, 1961

House Bill No. 830—By Mr. Mackie:

**AN ACT** to add new Section 120C to the Code of Public Local Laws of Cecil County (1953 Edition, being Article 8 of the Code of Public Local Laws of Maryland), title "Cecil County," sub-title "County Commissioners," to follow immediately after Section 120B thereof, as separately enacted by Chapters 626 and 662 of the Laws of Maryland of 1959, providing for the levy and collection of a severance tax on sand, gravel, or stone of any kind excavated, removed or quarried in Cecil County.