

May 8, 1961.

The Honorable Perry O. Wilkinson  
 Speaker of the House  
 State House  
 Annapolis, Maryland

Dear Mr. Speaker:

I have today vetoed House Bill No. 646 and in compliance with Article 2, Section 17 of the Maryland Constitution, I am returning this bill to you along with my veto message.

House Bill No. 646 is a Howard County local bill. The purpose of the bill was to exempt from Howard County taxation all farming implements and 50% of all laundry equipment and machinery owned in the County.

My office has discussed this bill with the Director of the State Department of Assessments and Taxation and with the Director of the Department of Budget and Procurement and both of these individuals have expressed concern as to the effect that this type of legislation might have upon State finances.

It is my feeling that the exemption of all farming implements of any farmer in Howard County makes this bill State-wide instead of local because of the effect that the same will have on general funds dedicated for school equalization purposes. If this proposed exemption should become a reality, Howard County would receive a disproportionate share of the State's equalization funds. The same is also true as to the distribution of Department of Welfare funds and Health Department funds.

It is my understanding that Article 81, Section 9, sub-section 23 of the Annotated Code of Maryland (1957 edition), grants the County Commissioners of Howard County authority to exempt laundry equipment owned in that County from local taxation and that this particular article and section number grants the Commissioners the authority to exempt such property from State taxation.

It is because of the existence of the article and section number referred to in the above paragraph and the effect that the proposed exemption on farm implements would have upon the distribution of funds to the political subdivisions, that I am compelled to veto this bill and return the same to you.

With kindest regards, I am

Sincerely yours,

(s) J. MILLARD TAWES,  
 Governor.

JMT/ss  
 encl.

**House Bill No. 694—Buzzards as Unprotected Birds**

AN ACT to repeal and re-enact, with amendments, Section 112 of Article 66C of the Annotated Code of Maryland (1960 Supplement), title "Natural Resources", sub-title "Birds, Game and Inland Water Fish", sub-heading "Title and Definitions", to remove the