

No. 54

(Senate Joint Resolution 21)

Senate Joint Resolution requesting the Legislative Council and its Committee on Taxation and Fiscal Matters to study the alarming increase in the number of tax exemptions for property taxes.

The members of the General Assembly of Maryland are disturbed over the constant proliferation in the granting of real estate tax exemptions.

At each succeeding session of the General Assembly a number of additional tax exemptions are added which apply to property taxes.

Without arguing the merits of any particular tax exemption, it is obvious that this is a dangerous trend for public finance. The public which demands constantly increasing services should be willing to share and share alike, without seeking special favors and exemptions from taxes. The premises and properties which have sought exemption from real estate taxes require police protection, fire protection, adequate streets, and many other services furnished with the tax dollar.

It is a doubtful policy in this day of constantly spiralling cost of government to be adding at the same time to the list of tax exempted premises and properties; now therefore, be it

*Resolved by the General Assembly of Maryland,* That the Legislative Council be requested to ask its Committee on Taxation and Fiscal Matters thoroughly, to study and evaluate the tax exemptions granted in the past for property taxes, and to make recommendations as to the State's policy for the future; and be it further

*Resolved,* That the Committee on Taxation and Fiscal Matters and the Legislative Council be requested to report the results of its study, together with any recommendations it may think appropriate, to the General Assembly of 1964.

Approved May 6, 1963.

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 No. 55

(Senate Joint Resolution 24)

Senate Joint Resolution requesting the ~~appointment of a Commission by the Governor of Maryland~~ LEGISLATIVE COUNCIL to determine the most feasible future use of the Victor F. Cullen State Hospital in Frederick County.

WHEREAS, the rapid advances made by medical science in the care and treatment of tuberculosis have caused a steady decline in the number of patients at the State tuberculosis hospitals; and

WHEREAS, the time is rapidly approaching when the Victor F. Cullen State Hospital with its capacity of 129 beds will be usable for some other purpose by the State of Maryland; and