

VETOES

TITLES AND MESSAGES

Senate Bill No. 93—Interest on Inheritance Taxes

AN ACT to repeal and re-enact, with amendments, Section 152 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Inheritance Tax," subheading "In General," providing that the Orphans' Court may, for good cause shown, authorize the waiver of any interest on inheritance taxes.

May 6, 1963.

Honorable William S. James
President of the Senate
State House
Annapolis, Maryland

Dear Mr. President:

In accordance with Section 17 of Article II of the Maryland Constitution, I am returning herewith Senate Bill 93 which I have today vetoed.

Senate Bill 93 would authorize the Orphans' Court, for good cause shown, to waive any interest on inheritance taxes payable to the State.

The Office of the Comptroller of the Treasury advises me that the enactment of this Bill would adversely affect the State's revenues. The Chief Deputy Comptroller points out that representatives of the Comptroller's Office have for some time been discussing with representatives of the State Law Department, the State Auditor's Office and the Registers of Wills, the matter of interest collections on inheritance taxes payable to the State. He states that the President of the Registers of Wills' Association has been requested to include this matter on the agenda for the summer meeting of that body and that it has been recommended that representatives of the above departments participate with representatives of the Association in a joint study of the entire problem.

Until such a study has been conducted and recommendations made in connection therewith, I do not feel that Senate Bill 93 should be enacted into law.

With kindest personal regards, I am

Sincerely yours,

(s) J. MILLARD TAWES,
Governor.