

am attaching, hereto, a copy of the Attorney General's letter which is to be considered as a part of this veto message.

With kindest personal regards, and best wishes, I am

Sincerely yours,

(s) J. MILLARD TAWES,  
Governor.

JMT/this

Letter from State Law Department on House Bill No. 192

April 10, 1963.

Honorable J. Millard Tawes  
Governor of Maryland  
State House  
Annapolis, Maryland

Re: House Bill No. 192

Dear Governor Tawes:

House Bill 192, submitted to this office for a review of its legal sufficiency, purports to revise the present local laws of Wicomico County respecting "the exemption from or abatement of county taxes on machinery, equipment and tools of manufacturers in Wicomico County, to specify the procedure and requirements for the exemption or abatement . . .". In addition to these revisions of the existing law, the bill provides: "The county commissioners are further authorized and empowered to enter into an agreement with such manufacturers whether owned by an individual, firm or corporation to provide for the payment of some certain sum fully set forth therein, to said county each year said abatement or exemption is in effect, in lieu of said taxes." This last provision and the practice which it sanctions have no statutory antecedents.

It is the opinion of this office that this provision, authorizing the county commissioners to enter into agreements with manufacturers for the payment of a sum "in lieu of said taxes", violates the constitutional mandates of Articles 15 and 23 of the Declaration of Rights. Both of these articles—the first, explicitly; the second, by sound judicial construction—require equal protection, equality and **uniformity in matters of taxation**. *Anne Arundel County v. English*, 182 Md. 514 (1943). Our conclusion that these standards are not met by House Bill 192 rests upon the following reasoning:

1. This legislation states that any payment made pursuant to any agreement between the county commissioners and a manufacturer granting a tax exemption or abatement shall be considered a payment made "in lieu of said taxes". This language is a mere semantic device which in no way can dissuade one from the obvious conclusion that, regardless of its name, any payment made pursuant to such an agreement nonetheless would be a tax, i.e., a burden laid for the support of government and for public purposes. 1 Cooley, *The Law of Taxation*, Sections 1-6 (Fourth Edition, 1924). Any argument to the contrary could only be made by emphasizing those very features of this payment provision which render it unconsti-