

I am attaching, hereto, a copy of the Attorney General's letter referring to the above, with the intent that same be considered a portion of this veto message.

With kindest personal regards, I am

Sincerely yours,

(s) J. MILLARD TAWES,
Governor.

JMT/thS/Encl.

Letter from State Law Department on House Bill No. 505

April 4, 1963.

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

Re: House Bill No. 505

Dear Governor Tawes:

House Bill No. 505, submitted by your Excellency to this office for a review of its legal sufficiency, is a Bill "providing for an annual permit fee for trailers in Carroll County, with certain exceptions therefrom, and relating generally to trailers in Carroll County."

For the reasons stated in a letter of even date herewith, respecting the legal sufficiency of House Bill No. 1075, a copy of which letter is attached hereto, it is the opinion of this office that House Bill No. 505 fails to meet the requirements of Article 15 of the Declaration of Rights and, therefore, *is unconstitutional*.

House Bill No. 505 is essentially a revenue-producing measure and is not sustainable as enacted under the legislature's broad police powers. Subsection (C) of Section 45E makes this clear, by providing that the permit fee required "shall be in addition to any zoning, building, health or other permit that is or may be required." Thus, as a revenue measure imposing a property tax, the Bill must be measured by the constitutional requirements of uniformity and equality established by Article 15 of the Declaration of Rights. *Anne Arundel County v. English*, 182 Md. 514 (1943).

While Section 45E (D) provides that the yearly permit fee shall not be less than \$35.00 nor more than \$100.00, there is no provision made for the assessment of those trailers for which a permit is required. Thus, although the fee may vary according to the size of a trailer, it would bear no direct relationship to value. This conclusion is bolstered, to some extent, by the language of Section 45E (D) which states that the permit fee "shall be in lieu of any assessment made heretofore on trailers . . ." This, the Court of Appeals stated in the *English* case, does not meet the constitutional requirements of uniformity.

In brief, House Bill No. 505, in terms of constitutional considerations, is identical in all material respects to House Bill No. 1075.