

Both are defective, when examined in light of Article 15 of the Declaration of Rights, as that Article has been expounded in the *English case*.

Respectfully,

(s) Thomas B. Finan,
Attorney General.

TBF/fms/Encl.(1)

House Bill No. 506—Motor Vehicle Junk Yards in Carroll County

AN ACT to add new Section 45E to ~~the Code of Public Local Laws of Carroll County, being~~ Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title "Carroll County," subtitle "County Commissioners," to follow immediately after Section 45D thereof, as added by Chapter 806, 1961 Laws of Maryland, and to be under the same subtitle, authorizing the County Commissioners of Carroll County to impose a license tax upon the ~~operators~~ OWNERS of motor vehicle junk yards; providing penalty for failure to pay any tax imposed.

May 3, 1963.

Honorable Marvin Mandel
Acting Speaker
House of Delegates
State House
Annapolis, Md.

Dear Mr. Speaker:

I have today reviewed House Bill 506 and, in accordance with Article 2, Section 17 of the Maryland Constitution, I am returning this Bill to you, accompanied by my veto message.

This Bill provides that the County Commissioners of Carroll County are authorized to impose a license tax upon the owners of motor vehicle junk yards and provides for a penalty for failure to pay the tax.

I am advised by a letter from the office of the Attorney General, dated May 2, 1963, that although the intent of the Bill is to provide for a license tax, the language of the Bill, in fact, provides for a property tax. The letter also points out several defective features in the legislation and concludes by stating that the Bill is unconstitutional.

I am attaching hereto a copy of the Attorney General's opinion which is to be included in my veto message. For reasons stated in this opinion, I feel that I am compelled to veto this measure.

With kindest personal regards, I am

Sincerely yours,

(s) J. MILLARD TAWES,
Governor.

JMT/ss/Encl.