

The problem is particularly pressing because of the imminent possibility of federal legislation in a field that could and should be covered by State action.

In 1957, the National Conference of Commissioners on Uniform State Laws drafted and promulgated to the states the Uniform Division of Income for Tax Purposes Act. It appears that the enactment of this Act by most or all of the states would quickly resolve the present problems.

The Governor's Conference for the National Association of Attorneys General have adopted resolutions opposing federal legislation and also urging the states to enact the Uniform Law.

A recent survey indicated that only two states have so far adopted the Uniform Law, but under the recommendations of the Council of State Governments, it is being widely discussed and considered.

In Maryland, the Committee on Taxation and Fiscal Matters would be a splendid possibility for study and review of this proposed legislation; now therefore, be it

*Resolved by the General Assembly of Maryland, That the Legislative Council's Committee on Taxation and Fiscal Matters is requested to study the background and need for legislation concerning a uniform apportionment formula for State taxation of inter-state business; and be it further*

*Resolved, That the Committee on Taxation and Fiscal Matters is requested to report the results of its study together with its recommendations to the Legislative Council by October 1, 1965, in order that these recommendations then may be considered for submission to the General Assembly of 1966.*

Approved March 11, 1965.

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No. 6

(Senate Joint Resolution 11)

Senate Joint Resolution requesting the Committee on Taxation and Fiscal Matters to study and report on the problem of financing capital costs of school construction throughout the State.

WHEREAS, Public school enrollments have increased more than 40% in the past decade and this has required an increase in capital expenditures for school facilities of approximately 60% during the same period; and

WHEREAS, The total debt incurred for capital improvements by local subdivisions for school purposes has now exceeded one-half billion dollars, and there has been an increase in debt service requirements of more than 200% during a ten-year period; and

WHEREAS, The annual local expenditure for public school debt service has reached the point where it is now approximately one-half