

Because of the near proximity of portions of West Virginia and Maryland, these disparities in the laws of the two states cause particular problems in Maryland. Thus, the City of Cumberland in Maryland and the Town of Ridgley in West Virginia are separated only by the Potomac River. The communities of McCoolle in Maryland and Keyser in West Virginia similarly are very close, and a few miles upstream along the Potomac River the Towns of Westernport and Luke in Maryland and the Town of Piedmont in West Virginia are virtually the same community.

The result is that an increasing number of teen-agers from the State of Maryland go to West Virginia to buy beer, including purchases made on Sundays. Some of them may consume the beer while in West Virginia, but others bring it back to Maryland and consume it in this State.

The General Assembly of Maryland acknowledges that West Virginia authorities are cooperating with authorities in Maryland to overcome these problems, but they still persist and perhaps will not be solved unless there are changes in the laws of the State of West Virginia; now therefore, be it

*Resolved by the General Assembly of Maryland, That the General Assembly of the State of West Virginia is requested to consider changing the alcoholic beverage laws of that State in order that young persons would have to be twenty-one years of age in order to buy alcoholic beverages and also would prohibit the sale of alcoholic beverages on Sundays, at least in those portions of West Virginia contiguous to the State of Maryland. Another possibility would be legislation in West Virginia making it illegal to purchase alcoholic beverages there for the purpose of transporting them into another State in which their purchase or use by the same person would have been prohibited; and be it further*

*Resolved, That the Secretary of the State of Maryland is directed to send copies of this Resolution under the Great Seal of the State of Maryland to the presiding officers of both Houses of the General Assembly of the State of West Virginia, the members of the West Virginia Legislative Delegations from the counties of Hampshire and Mineral, and to Dr. Frasure, Chairman of the West Virginia Commission on Inter-Governmental Cooperation, c/o West Virginia University at Morgantown.*

Approved May 6. 1966.

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No. 26

(Senate Joint Resolution 33)

Senate Joint Resolution requesting that the Committee on Taxation and Fiscal Matters study and report on the possibility of imposing the State Income Tax as a stated percentage of the Federal Income Tax.

WHEREAS, Maryland is now considering the imposition of a graduated individual income tax in place of the flat rate tax presently imposed; and