

No. 45

(House Joint Resolution 24)

House Joint Resolution to request appointment of a Commission to conduct studies and prepare corrective legislation for various state and local taxation and fiscal problems.

WHEREAS, The Committee on Taxation and Fiscal Reform, appointed by Governor-elect Spiro T. Agnew on December 7, 1966, in its report to the Governor and the General Assembly noted that, "The taxation of business must be completely overhauled to provide equitable treatment and assure a continued healthy growth of our business community"; and

WHEREAS, That Committee, in its report, further noted that "Existing state aid programs are in need of reappraisal, adjustment and revision. Essential areas of governmental services for which State assistance is not now provided must be examined to determine whether State aid should be made available," and

WHEREAS, The legislative program recommended to the General Assembly by the Committee makes provision for temporary aid grants to the subdivisions in the areas of Police Protection and Education, in anticipation of permanent aid programs to be developed for adoption by the General Assembly in 1968, and

WHEREAS, Studies by previous committees and commissions have demonstrated the need for corrective action for these same problems, and have laid groundwork for implementation studies for some of them, and

WHEREAS, The Committee recommended that:

"the General Assembly by joint resolution provide for the establishment of the necessary commission or commissions to conduct studies and prepare corrective legislation for the following taxation and fiscal problems for consideration at the 1968 Session.

A. The entire field of business taxation.

B. State aid for police protection. (The program proposed above is recommended for one year only, until the problem can be studied adequately to devise permanent program.)

C. Adjustment in the aid to education and other aid distribution formulae to make equitable provision for the unique and special social and economic problems of Baltimore City. (One of the preceding recommendations includes a temporary one year grant to Baltimore City for this purpose.)

D. The distribution of highway tax revenues to the local governments.

E. The financing of public health and welfare programs." now, therefore, be it

*Resolved by the General Assembly of Maryland, That a Commission be created for this purpose, the membership of which shall be composed of eleven persons, four of whom shall be appointed by the President of the Senate from the membership of the Senate, four of*