

No. 9

(Senate Joint Resolution 39)

Senate Joint Resolution requesting the Legislative Council to study the possibility of further classification of municipal corporations.

WHEREAS, The Constitution of Maryland provides for the classification of municipal corporations into four or fewer classes and municipal corporations have been heretofore classified into one class; and

WHEREAS, The General Assembly is prohibited from enacting legislation which in its terms or effects apply unequally to municipal corporations within any one class; and

WHEREAS, It is recognized that there exists a great disparity among municipal corporations in population, functions and funding ability and that this disparity detracts from the State's ability to most effectively oversee and fund municipal affairs; now, therefore, be it

Resolved by the General Assembly of Maryland, That the Legislative Council be requested to make a study of possible further classification of municipal corporations, said study to embrace classification criteria which would allow the General Assembly to better aid municipal government and municipal financing.

Approved May 2, 1969.

No. 10

(Senate Joint Resolution 48)

Senate Joint Resolution directing the Retail Sales Tax Division of the State of Maryland to report to the Committee on Taxation and Fiscal Matters of the Legislative Council on action taken on the various recommendations made by the Special Joint Legislative Council Executive Committee on the Maryland Sales, Use and Admissions Taxes Study.

The Special Joint Legislative Council Executive Committee on the Maryland Sales, Use and Admissions Taxes, at the conclusion of its assigned task in 1968, published a report dated November, 1968.

In its report, the Committee published certain information it had developed and recommended certain legislation. In addition, however, the Committee made certain recommendations for studies and review of procedures to be undertaken by the Retail Sales Tax Division. These recommendations were as follows:

- (1) A study of the feasibility of precollecting taxes on certain products at the wholesale level.
- (2) Permission to small taxpayers to make quarterly filings if fiscally feasible.