- (3) A review of the practice of industry-wide bond requirements with modification to allow for reduction or elimination of bonds under certain conditions.
- (4) Consideration of beginning delinquency actions on the 21st day of the month or a change in due date if indicated, as well as imposition of delinquency penalties under certain conditions.
- (5) A review of present auditing procedures, from the standpoint of efficient use of present staff, and from the standpoint of numerical adequacy.

It is of utmost importance that the recommendations of the Committee be thoroughly considered and implemented where indicated; now, therefore, be it

Resolved by the General Assembly of Maryland, That the Retail Sales Tax Division report to the Legislative Council Committee on Taxation and Fiscal Matters by September 1, 1969, on its actions on the Committee's recommendations, along with any suggested legislation which may be indicated; and be it further

Resolved, That copies of this Joint Resolution be sent to the Comptroller and to the Director of the Retail Sales Tax Division.

Approved May 2, 1969.

No. 11

(Senate Joint Resolution 51)

Senate Joint Resolution urging the LaVale Sanitary Commission to construct sewerage facilities in the Winchester Road area.

WHEREAS, An ad valorem tax is imposed on all residents within the LaVale Sanitary District; and

WHEREAS, Persons residing in the Winchester Road area of the LaVale Sanitary District presently are without sewerage facilities; and

Whereas, The residents of this area are sharing in the burden of the ad valorem tax but are not receiving the benefits of a sewerage system; and

WHEREAS, The Winchester Road area is in need of sewerage facilities; now, therefore, be it

Resolved by the General Assembly of Maryland, That the LaVale Sanitary Commission be requested to immediately begin construction of sewerage facilities for the Winchester Road area; and be it further

Resolved, That copies of this Joint Resolution be sent to the LaVale Sanitary Commission.

Approved May 2, 1969.