

The object of this article is to provide equality in taxation, and to prevent, as far as possible, the burden of supporting the government from falling upon some individuals, to the exclusion or exemption of others. *Baltimore City v. Starr Church*, 106 Md. 281.

The Constitution of Maryland and the Federal Constitution do not prevent the creation of an exemption so long as it applies equally to all in a class, *Williams v. Mayor and City Council of Baltimore*, 289 U.S. 36, and the Legislature can exempt certain classes of persons or corporations from the payment of taxes upon certain species of property where the discrimination is founded upon public policy or a reasonable distinction, and does not amount to an arbitrary distinction, *Mayor and City Council of Baltimore v. German-American Fire Insurance Co.*, 132 Md. 380. The constitutional requirement, however, is violated wherever particular persons or properties, selected arbitrarily from a class on which the burden of taxation is imposed, have been exempted therefrom. *Williams v. Mayor and City Council of Baltimore*, *supra*; *Baltimore City v. Starr Church*, *supra*.

It is our opinion that House Bill 387 creates an exemption from State taxation of gas and gas producing properties in one county and such an exemption is not pursuant to any public policy, either enunciated or implied, and is, therefore, discriminatory. Factually, the bill would create a situation where taxpayers of gas and gas producing properties in Allegany County are afforded favorable tax treatment which would not be available to taxpayers in other counties of the State. The converse of this situation existed in *Casey Development Corp. v. Montgomery County*, 212 Md. 138, where the Court of Appeals held unconstitutional a provision of the Montgomery County Code which required improvements on land which became substantially completed between July 1 and September 30 in each year to be subject to taxation at $\frac{3}{4}$ of the regular rate levied that year for State purposes. In striking down the provision as violative of Article 15 of the Declaration of Rights the Court said:

“. . . the statute does not apply to the entire State; consequently, if the improvements in Montgomery County that are completed as above mentioned are taxed for State purposes and similar improvements in the rest of the State are not, the tax would fail to be uniform and would discriminate against the property owners in Montgomery County.”

The principle of uniformity stated in the *Casey* case is germane here because the exemption from State taxation in House Bill 387 applies only to Allegany County.

Another constitutional objection to House Bill 387 is that there is no mention in the title that this bill creates an exemption from all other taxes. We believe that this omission violates Article III, Section 29, of the Maryland Constitution which provides that “. . . every law . . . shall be described in its title.” The purpose of Article III, Section 29, is to assist the members of the legislature in determining the nature of the bills and also to inform the citizens of the State generally about the proposed legislation and give them an opportunity to appear before the legislature. *Neuenschwander v. Wash. San. Com.*, 187 Md. 67. We believe that the title of this bill is constitutionally inadequate because there is no reference to the exemption from all other taxes. If, as in this instance, there exists an apparent