

intended to accompany a change in the income tax law which would subject decedent's estates to the income tax by redefining a fiduciary to include an executor or administrator. These steps would complete the transition that began in 1967 with the adoption of the federal income tax base, which includes income distributed to an individual by an estate.

The change in the income tax law to redefine a fiduciary has not yet been passed by the Legislature. It seems desirable that a consistent set of changes should be made at the same time. Since the Henderson Commission is presently active in the general consideration of the taxation of estates and inheritances, I have concluded that it would be best not to permit this bill to become effective at this time. The Henderson Commission will then have an opportunity to consider this along with the rest of the broad field to which it is devoting its attention. This course of action will also have the advantage of avoiding certain technical uncertainties which exist in regard to the bill.

I am also suggesting that the Legislative Council give some attention to this matter, through its Committee on Taxation and Fiscal Matters.

For these reasons I request your disapproval of House Bill 506.

Sincerely yours,

/s/ JOHN A. WHITNEY,

*Delegate.*

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#### House Bill No. 609—Police Mutual Aid Agreements

AN ACT to add new Sections ~~602A, 602B, 602C, 602D, and 602E~~ 602B, 602C, 602D, 602E, AND 602F to Article 27 of the Annotated Code of Maryland (1967 Replacement Volume), title "Crimes and Punishments," to follow immediately after Section 602 thereof, and to be under the new subtitle "Police Mutual Aid Agreements," authorizing the several counties and municipal corporations of this State to send their policemen and other officers, AND agents, and employees, together with all necessary equipment, beyond the territorial limits of the county or municipal corporation to any point within or without this State, under certain conditions and circumstances, and relating generally to this power and to its application, use and effects.

May 21, 1969.

Honorable Thomas Hunter Lowe  
Speaker of the House of Delegates  
State House  
Annapolis, Maryland

Dear Mr. Speaker:

In accordance with Article II, Section 17, of the Maryland Constitution, I have today vetoed House Bill 609 and am returning it to you.