

The Attorney General, while not disapproving the Bill for constitutionality, has advised me that it lacks clarity, that the title may be insufficient and that it may be infirm as a tax measure directed at too narrow a class of persons. The chief reason for these legal problems is that the title and the first subsection of the Bill purport to impose a tax upon the taking of sand, gravel or stone from the ground whereas the third subsection of the Bill seems to impose the tax on the amount of sand, gravel or stone "sold" in the preceding month. Because of the latter provision, the Bill would seem to impose a sales tax, payable by certain vendors of sand, gravel or stone. There is no mention in the title of the Bill of the tax being due on the sand, gravel or stone "sold during the preceding month." A copy of the Attorney General's opinion is attached herewith and is to be considered a part of this message.

The Director of the Maryland Geological Survey has also written to me, delineating other problems with the Bill and requesting that it be vetoed. The Director points out that a tax of this type imposed by one local jurisdiction is unfair to a mineral producer there because it makes it difficult for him to compete with producers in other nearby jurisdictions. While at a hearing before me some proponents of the Bill described it as a conservation measure, the Director notes that it "does nothing toward the reclamation of mined lands" and that Statewide regulation of the mineral industries with requirements for reclamation of mined lands would be a much preferable approach than a local tax of this nature. A copy of the Director's letter is also attached herewith and should be considered a part of this message.

Another concern which I have over this Bill is that the State itself uses extremely large amounts of these excavated minerals in constructing highways. The tax imposed by the Bill may significantly increase the cost of the materials used in road construction, to the detriment of all of the people of Maryland.

Finally, it should be pointed out that a similar bill was vetoed by Governor Tawes in May 1961 for essentially the same reasons which compel me to veto House Bill 908 at this time.

Sincerely,

/s/ MARVIN MANDEL,

*Governor.*

Letter from State Law Department—H.B. 908.

May 12, 1969.

Honorable Marvin Mandel  
Governor, State of Maryland  
State House  
Annapolis, Maryland

Dear Governor Mandel:

I have reviewed House Bill 908 which provides for the levy and collection of a severance tax on sand, gravel or stone of any kind excavated, removed or quarried in Cecil County. I am approving this Bill for constitutionality. However, I deem it advisable to point out that the Bill contains certain provisions which, in my view, may necessitate its construction judicially.