

“. . . 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 opportunity for misleading the members of the General Assembly and the public, the Maryland Court of Appeals would not hesitate to strike down the law. See *Bell v. Prince George's County*, 195 Md. 21.

In *Nutwell v. A. A. Co.*, 110 Md. 667, the Court of Appeals found Chapter 672 of the Acts of 1908 invalid because it was in conflict with Article III, Section 29. The title of the Act of 1908, Chapter 672, stated: “An Act to add two new sections . . . to have a license therefor.” The body of the Act, however, exempted certain vehicles and provided that the owners of vehicles licensed were to be exempted from all other taxation. The court held that the title violated Article III, Section 29, stating:

“There is not the faintest suggestion in the title of the Act to lead anyone to suspect that such exemptions were, or might be, introduced in the law. In these respects the title is not only too narrow, but it is clearly misleading. . . .”

* * *

“The tax exemption feature of this Act is one of its essential parts, and was no doubt inserted to secure its passage. It is inseparably connected with the whole scheme of the Act. It is so important that it cannot be presumed that the Act would have passed without it.”

In a similar vein we believe that the exemption feature of House Bill 378 is one of its essential parts and should have been referred to in the bill's title.

Finally, we should point out that the State of Maryland is currently challenging, in the Maryland Tax Court, the constitutionality of an almost identical existing Public Local Law of Garrett County on the grounds cited herein. At issue is the validity of an assessment for the purposes of State taxation of gas producing property which is exempt from State taxation under the Public Local Laws of Garrett County. The provision for the exemption is identical to the provision in House Bill 387. The amount of the assessment in that case is approximately \$..... and, if the State