

Malone, Alpert, Jacobson, Rynd, Hopkins, Nice, Price, Hinkel, Jensen, Tyler, Hutchinson, Jones, Kardash, Schirano, Einschütz, Evans, Rush, Arnick, D'Anna, Minnick, Dize, Matthews, Burkheimer, Mackie, Dorman, Menes, Mothershead, Banning, Goodman, Hull, King, Montfort, Santangelo, Weile, Aragona, Bagley, Donovan, Giordano, McDonough, Rummage, Hickman, C. M., Hickman, R. O., Virts, Houck, Remsberg, Greer, Hess, Osborne, Scarff, Hargreaves, Bonvegna, Bullock, Dypski, Krysiak, Silk, Walters, Adams, Antonelli, Cassady, Chester, McCarty, Orlinsky, Holub, Sarbanes, Burns, Curran, Hergenroeder, Kent, Kircher, McQuade, Mooney, O'Brien, Abramson, Brailey, Dixon, Douglass, Epstein, Lee, Randolph, Abrams, Cardin, Friedman, Resnick, Sklar, Spector, Waxter, Avara, Baumann, Weisengoff, Freeberger, Murphy, Rutkowski, Wyatt, Donaldson, Grumbacher, Hoffman, Wright, Clarke, Cronin, Lady, McInerney, Scott, Whalen, Whitney, Becker, Bell, Blondes, Cook, Docter, Maurer, Zander, Aitken, Wiser, Evans, Reed, Sloan, Williams, Matthews, Yingling, Burgess, Warfield, Laws, Long, Aiken. Total—142

The Speaker announced the veto was sustained.

EXECUTIVE DEPARTMENT

Annapolis, Md., May 28, 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 908 and am returning it to you.

This Bill purports to impose, "for the privilege of deleting the natural resources" of Cecil County, a "severance tax" on excavators or other persons regularly engaged in excavating, removing or quarrying sand, gravel or stone in Cecil County. The County Commissioners are authorized to set the tax rate at not less than one cent nor more than five cents per ton of sand, gravel or stone. The Bill further provides that excavators and others engaged in removing sand, gravel, or stone shall file monthly reports with the County Commissioners informing them of the amount of excavated sand, gravel or stone "which has been sold during the preceding month" and that such persons shall "pay the tax due thereon."

After giving this Bill a great deal of study and consideration, I have reached the conclusion that it must be vetoed for several reasons.

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.