

adequate governmental controls and desirable individual freedoms, and report its recommendations to the General Assembly of 1973; now therefore, be it

*Resolved by the General Assembly of Maryland,* That the Legislative Council is requested to arrange a thorough study of the several agencies of the State of Maryland having subpoena powers to require the production of books and papers or the presence of persons and to report to the General Assembly of 1973 its recommendations for either the continuance or the modification of these laws.

Approved May 26, 1972.

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No. 46

(House Joint Resolution 75)

House Joint Resolution expressing the affection and esteem of the General Assembly of Maryland to Benjamin F. Marsh upon the occasion of his retirement as Chief of the Income Tax Division.

The Members of the General Assembly of Maryland are very proud to recognize the public service and the achievements of Benjamin F. Marsh, Chief of the Income Tax Division. Mr. Marsh will soon retire from that position and his State employment.

Benjamin F. Marsh was born on Smith's Island in Somerset County on March 20, 1902. His present residence is in St. Michaels, Talbot County.

Benjamin Marsh began his employment with the State of Maryland on April 15, 1935 when he was appointed as an auditor in the State Comptroller's Office by the late William S. Gordy, Jr., the Comptroller. His first duties were to assist in the administration of the newly enacted gross receipts tax.

After the Maryland Income Tax Law was enacted in 1937, Mr. Marsh became a member of the Income Tax Division.

In 1940, he was appointed by Comptroller J. Millard Tawes to the position of Chief Auditor of the Income Tax Division. He held that position until 1950 when Comptroller Tawes appointed him as Chief of the Income Tax Division.

His employment with the State of Maryland extends over a 37-year period, and for 21 of those years he has been Chief of the Income Tax Division.

A whole generation of members of the General Assembly will remember Ben Marsh with appreciation and respect. He has been a great fountain of knowledge on the income tax laws and always ready to answer questions and share his encyclopedic familiarity with income tax matters. The members of the Legislature have been impressed also with his constant devotion to duty and feel that he has served Maryland in the highest traditions of our administrative service.