

The Attorney General has advised me, in an opinion which is to be considered a part of this message, of the conflict in form between Senate Bill 470 and House Bill 31. Because of this conflict, it is impossible to sign Senate Bill 470.

However, the purposes of Senate Bill 470, namely to exempt the gross receipts of non-profit concert associations from the admissions and amusement tax provisions of the Code, are fully accomplished by House Bill 31. House Bill 31 adds a new Section 406 to Article 81 of the Annotated Code of Maryland, which section exempts gross receipts devoted exclusively to charitable, religious or educational purposes from the admissions and amusement taxes. I have been advised by the Admissions Tax Division of the Comptroller's Office, which administers the admissions and amusement tax provisions, that this language in House Bill 31 clearly exempts the gross receipts of non-profit concert associations from the admissions and amusement taxes.

Because of the conflict in form between Senate Bill 470 and House Bill 31, and because House Bill 31 accomplishes the same purpose as Senate Bill 470, I have decided to veto Senate Bill 470.

Sincerely,

/s/ MARVIN MANDEL,
Governor.

Letter from The Attorney General on S. B. 470

May 25, 1972.

The Honorable Marvin Mandel
Governor of Maryland
State House
Annapolis, Maryland 21404

Re: Senate Bill 470

Dear Governor Mandel:

We have reviewed the above Bill which would amend Section 405(a) of Article 81 of the Code, to provide an exemption from the admissions tax for the gross receipts of certain non-profit concert associations. While it is our opinion that this Bill is constitutional, we wish to bring to your attention certain problems which might result from its enactment, as a result of the failure of the bill to take into account certain legislative changes made to the Section which it would amend.

Chapter 429 of the Acts of 1971 provided for the repeal of the statewide admissions tax contained in Sections 402 to 411 of Article 81, effective June 30, 1972. It further provided a new Section 402 to be enacted in lieu of the Sections repealed, to the effect that as of July 1, 1972 the subdivisions would be granted the power to enact local admissions taxes within the same general scope as the State admissions tax previously repealed. Furthermore, the 1972 Legislature passed House Bill 31 which purports to repeal and reenact with amendments the Section 402 enacted by the 1971 Legislature and would add new Sections 403 to 411, which generally provide a scheme for a local-option admissions tax, to be administered on a