

with respect to Annapolis residents; moreover, it appears that it would ultimately require that the differential be in a specific amount.

While the Home Rule implications of Article 81, Section 32A are unclear, we believe that this power had existed with respect to charter counties in light of the grant of power in Article 25A, Section 5(o) without the enactment of Article 81, Section 32A. In the Griffin case, supra, the Court in discussing such a system of tax differentials in Anne Arundel County detailed differentials in varying amounts beginning as early as fiscal 1966 — almost ten years before the enactment of Article 81, Section 32A. We therefore conclude that House Bill 990 purports to enact a public local law for a single charter county on a subject covered by the grant of express powers to the charter counties of this State.

In Moser's "County Home Rule - Sharing the Legislative Power with Maryland's Counties," 28 Md. L. Rev. 327 (1968), the author noted the various methods available to the General Assembly for circumventing this constitutional limitation:

"The General Assembly may exempt any number of charter counties from a 'general law,' may enact a law on any matter of 'state concern' applicable to just one county or the city, and may still enact a law applicable to any two or more charter counties or the city on subjects included within the express powers." (Id., at 334).

The provisions of House Bill 990 employ none of these techniques to avoid the prohibition of the Home Rule Amendment. Accordingly, we are unable to approve it for constitutionality.

Very truly yours,
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*We identified these problems during the session and prior to the passage of the bill. We were advised that the bill would be (and later that it had been) amended so as to avoid the problems, but the bill as finally passed indicates that this was not done.

**For a general discussion of municipal tax differentials (relating particularly to Anne Arundel County and the City of Annapolis), see Griffin v. Anne Arundel County, 25 Md. App. 115 (1975), where the Court concluded its opinion with an invitation to the appellants to seek appropriate legislative relief.