

the motor vehicle fuel tax with respect to fire and rescue vehicles or apparatus.

May 17, 1976.

Honorable John Hanson Briscoe  
Speaker of the House of Delegates  
State House  
Annapolis, Maryland 21404

Dear Mr. Speaker:

In accordance with Article II, Section 17, of the Maryland Constitution, I have today vetoed House Bill 1335.

This bill requires the reimbursement, upon application, of the motor vehicle fuel tax paid by any person, firm, or corporation which buys or uses the fuel in vehicles operated by a volunteer rescue squad which is incorporated in this State.

Senate Bill 237, which was enacted by the General Assembly and signed by me on May 4, 1976, authorizes the reimbursement of this tax when used in vehicles operated by a non-profit volunteer rescue squad incorporated in this State. With the exception of this hyphenated word, Senate Bill 237 and House Bill 1335 are identical.

Volunteer fire departments and volunteer rescue squads in this State are non-profit organizations; their charters so provide, and they enjoy certain federal tax benefits on the basis of this status. Although some volunteer rescue squads may have allowed their tax exempt status to lapse, it will not be to their benefit to continue in this posture. In this instance, the signing of either bill will accomplish the objective of extending the fuel tax exemption to non-profit volunteer rescue squads. However, I do not feel that it is wise to open that exemption to profit making organizations, even though such organizations do not as a rule exist in the State.

Since the purpose of House Bill 1335 is accomplished by the enactment and signing of Senate Bill 237, and for the reasons given above for preferring the language of Senate Bill 237, I have decided to veto House Bill 1335.

Sincerely,  
Marvin Mandel  
Governor

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