

In addition, the Attorney General has advised me that, if Senate Bill 543 is signed into law, House Bill 636 should not be signed because it would not only be unnecessary as to content, but also legally inconsistent with the provisions of Senate Bill 543. A copy of the Opinion of the Attorney General is attached and should be considered a part of this veto message.

For these reasons, I have decided to veto House Bill 636.

Sincerely,
Blair Lee III
Acting Governor

Letter from State Law Department on House Bill No. 636

April 19, 1978

The Honorable Blair Lee, III
Acting Governor of Maryland
State House
Annapolis, Maryland 21401

Re: Senate Bill 543, House Bill 772, and House Bill 636

Dear Governor Lee:

House Bill 772 and Senate Bill 543 are identical bills which amend Section 12F-7(a) of Article 81, repeal Section 12F-7(d) and (e) and add a new Section 12F-7(d) and (e). Essentially, these bills extend the tax credit for homeowners experiencing assessment increases in excess of 115% for an additional year so that it includes the 1979-1980 tax year. In addition, these bills seek to clarify the formulas for calculation of the tax credit. As we discussed in our May 20, 1977 Opinion to Governor Mandel, the present Section 12F-7, enacted by House Bill 1281, contains certain ambiguities which cause it to be subject to an apparently unintended construction.

We believe that the calculation formula set forth in Senate Bill 543 and House Bill 772 is clearly drafted and subject to only one interpretation. These bills also provide in Subsection 12F(e)(4) that any subdivision which calculated the 1977-1978 tax credit "on an amount of assessment equivalent to 115 percent of the total increase in assessment from January 1, 1976 to January 1, 1977 may continue to calculate the tax credit in that same manner" for the 1978-1979 tax year. This provision is included as a result of the fact that one county chose to calculate its