Annapolis, Maryland 21404

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 532.

Senate Bill 532 is a needed measure which was intended to shift the imposition of the tax on the sale of cigarettes from the retail to the wholesale level.

Unfortunately, the Comptroller advises me that this bill and another similar measure, as amended:

. . . are so replete with errors, omissions, and other deficiencies of one kind or another, that the purposes of the sponsors have been wholly thwarted and, should either be signed, hopeless confusion will result.

See, letter of April 23, 1979, which is appended hereto and made a part of this message.

For these reasons, I reluctantly have decided to veto Senate Bill 532.

Sincerely, Harry Hughes Governor

April 23, 1979

Judson P. Garrett, Jr., Esquire Chief Legislative Officer Executive Department State House Annapolis, Maryland 21401

Re: Senate Bill 532

Cigarettes - Sales Tax, Use Tax, and Sales

House Bill 1236 Cigarettes - Sales Tax, Use Tax, and Sales

Dear Mr. Garrett:

Senate Bill 532 and House Bill 1236 are largely identical bills apparently intended to shift the imposition of the sales tax on sales of cigarettes from the retail to the wholesale level. Regrettably, the bills as passed are so replete with errors, omissions, and other deficiencies of one kind or another, that the purposes of the sponsors have been wholly thwarted and, should either be signed, hopeless confusion will result.