

~~WHEREAS, The present filing date imposes unnecessary additional burdens on certified public accountants and others required to prepare personal and business tax returns at that time of the year, and~~

WHEREAS, A Elimination of the business tangible personal property tax or a staggered system of filing ~~corporate~~ personal property returns ~~would ease this~~ could eliminate or ease any related paperwork burden and still enable the Department to obtain all necessary information concerning ~~corporate~~ business tangible personal property; now, therefore, be it

RESOLVED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Legislative Policy Committee request the House ~~Appropriations Committee~~ Committee on Ways and Means to study and evaluate the desirability of either eliminating the tax upon business tangible personal property or eliminating the present fixed due date for filing ~~corporate~~ personal property returns and substituting instead a system of staggered filing dates based upon the fiscal year of each reporting ~~corporate~~ taxpayer; and be it further

RESOLVED, That the House ~~Appropriations Committee~~ Committee on Ways and Means ~~should report its findings and recommendations to the General Assembly by July 1, 1981, and be it further~~ should make an interim report to the General Assembly of its findings and recommendations by January 1981, and should make a final report by January 1982; and be it further

RESOLVED, That a copy of this Resolution be sent to the Honorable James Clark, Jr., President of the Senate of Maryland; the Honorable Benjamin L. Cardin, Speaker of the House of Delegates of Maryland; and the Director of the Department of Assessments and Taxation, William L. Shoemaker, 301 West Preston Street, Baltimore, Maryland 21201.

Signed May 6, 1980.

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No. 21

(House Joint Resolution No. 46)

A House Joint Resolution concerning

Inhalation of Toxic Substances

FOR the purpose of requesting the Governor to direct the Department of Health and Mental Hygiene to conduct a study of the problem of inhalant abuse and to report findings and recommendations to the General Assembly by a certain date.

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