

in the construction of Maryland statutes is to ascertain the intention of the General Assembly. Pressman v. Barnes, 209 Md. 544 (1956).

As a general rule, in seeking to give effect to the intention of the Legislature, a statute is not to be interpreted merely according to its literal terms, but the spirit of the legislation must be considered. Clearfoss v. State, 42 Md. 403 (1875); Smith v. Higinbothom, 187 Md. 115 (1946). In other words, the spirit or intention of the law must prevail over the letter of the statute. Smith v. Higinbothom, *supra*. This rule of construction is especially applicable where adherence to the letter of the law could result in absurd consequences. Id.

A literal reading of the Conference Committee Report would result in the following language: "With each plot, the Commission shall provide, without charge, one grave liner not to exceed \$55 in cost." This is so because the Report indicates that the second Committee amendment, to which the Yeager amendment was attached, was rejected. Therefore, it may be argued that the Yeager amendment must also be considered to have been rejected.

However, I have discussed this matter with the person who prepared the Conference Committee Report and the Co-Chairman of the Conference Committee. Everyone agrees that the intention of the conferees was to adopt both the Yeager and the Conference Committee amendments. The spirit of the Conference Committee Report certainly supports this conclusion. The conferees obviously wanted to keep the idea suggested by the Senate Finance Committee -- that is, place some financial cap on the cost of the liners provided by the Veterans Commission. They only disagreed as to the specific dollar amount. In addition, they clearly wanted to retain Senator Yeager's suggestion to allow for inflation as well. Thus, in my view, there is ample evidence to support the conclusion that the intention was to have the bill read as follows: "With each plot, the Commission shall provide, without charge, 1 grave liner not to exceed \$55 in cost, plus an annual increase of no more than 5 percent to allow for inflation."

I have consulted with Avery Aisenstark, Chief Counsel for Opinions and Advice, and Robert A. Zarnoch, Chief of Legislation, and they concur in the above advice.

Sincerely,
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Assistant Attorney General

* In 1981, House Bill 1522 was not presented because the Senate Journal gave no indication that the bill passed on second reading and because differing versions of the bill passed both Houses. That is not the case here.