VETOES

SECTION 4. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect October 1, 1989, --contingent--on--the taking--effect-of-Chapter-----(S-B--1)-of-the-Acts-of-the-General Assembly-of--1989. --However, --if--Chapter------does--not--become effective, --then--Section--2--of-this-Act-may-not-take-effect-and shall-be-null-and-void-without-the-necessity-of-further-action-by the-General-Assembly.

May 25, 1989

The Honorable Thomas V. Mike Miller, Jr. President of the Senate State House Annapolis, Maryland 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 295.

This bill reforms the death tax laws consistent with the recommendations from the 1988 Interim work of the Joint Subcommittee on Death Taxes.

House Bill 372, which was passed by the General Assembly and signed by me on May 25, 1989, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 295.

Sincerely, William Donald Schaefer Governor

Senate Bill No. 295

AN ACT concerning

Death Taxes

FOR the purpose of repealing the tax on commissions of personal representatives of decedents' estates; altering probate fees of the registers of wills; altering the maximum commissions allowable to personal representatives of decedents' estates; altering a timing requirement for payment of the Maryland estate tax; imposing-an-income-tax-on-the-income-of-estates; exempting--from--the--inheritance-tax-the-receipt-of-certain income; requiring a tax collector to pay interest on certain