

53.

(a) The provisions of the foregoing sections in this subtitle shall only apply to Allegany, Baltimore, Cecil, Harford, Queen Anne's and Washington Counties, but the powers conferred by virtue hereof upon members of fire companies shall not apply or be exercised in incorporated cities, towns or villages which maintain an organized or regular police force.

(C) THE PROVISIONS OF THIS SUBTITLE ARE APPLICABLE IN CAROLINE COUNTY, EXCEPT THAT THE DUTIES IMPOSED ON THE SHERIFFS OF THE SEVERAL COUNTIES IN §§ 51 AND 52 OF THIS SUBTITLE ARE NOT MANDATORY ON THE SHERIFF OF CAROLINE COUNTY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October~~ July 1, 1995.

May 24, 1995

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

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 496.

This bill removes gifts received during the life of the donor from the taxable estate of the donor for apportionment purposes only.

House Bill 579, which was passed by the General Assembly and will be signed by me on May 25, 1995, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 496.

Sincerely,
Parris N. Glendening
Governor

Senate Bill No. 496

AN ACT concerning

Estate Taxes – Apportionment – Adjusted Taxable Gifts

FOR the purpose of confirming that apportionment of a decedent's federal and Maryland taxes is not to be made to interests not included in the decedent's taxable estate for federal estate purposes notwithstanding a certain case holding; confirming that an apportionment of a decedent's federal or Maryland estate taxes may not be made to gifts not included in the decedent's federal taxable estate; providing for the applicability of this Act; and generally relating to apportionment of responsibility