

SPECIAL PENSION UNDER TEACHERS' RETIREMENT SYSTEM.

(Chapter 490, Senate Bill No. 341)

This bill recites the case of a lady who taught in the public schools of St. Mary's County for a great many years. When the Teachers' Retirement Act was passed in 1927 this lady had not applied for and was not receiving one of the old four hundred (\$400.00) dollar pensions and she was no longer in the service.

The bill authorizes the Board of Trustees of the Teachers' Retirement System to pay her the pension of four hundred (\$400.00) dollars a year, which she would have received under the old law had she applied for the same.

This particular case appears to be an appealing one. At the same time, special pension bills are contrary to the new system, and I am informed that the Board of Trustees is unanimously opposed to them.

This is the first bill of this character which has been presented to the Legislature, and it is my opinion and that of the board that the State's policy with regard to teachers' pensions should be uniform, and not subject to special legislative exceptions.

For these reasons, the bill will be vetoed.

It is possible that the Board of Trustees of the Teachers' Retirement System may be able to work out some relief for the lady in question under the general law.

COLLATERAL INHERITANCE TAXES.

(Chapter 421, Senate Bill No. 356)

This bill seeks to amend Section 106, Article 81 of the Code, by striking out the provisions against the calculation of the collateral inheritance tax on any increase in the value of a decedent's estate occurring after the date of death.

I am advised that under not only the Federal laws, but those of all the States, it is the uniform practice to use the value of an estate determined as of the date of death as the basis for tax calculation. The foregoing section of Article 81 was passed by the Legislature of 1927 for the purpose of bringing the law of Maryland into uniformity in this respect with the