

system in the County, which roads are needed for the transportation of food-stuffs.

The State Roads Commission has also advised me that the effect of this Bill, under normal conditions, would be to reduce the amount of money available for the maintenance of County roads in Wicomico County. Under a previous decision of the Court of Appeals, the State Roads Commission is charged with the responsibility of the maintenance of County roads in this County. At the same time, the State Roads Commission is maintaining a number of streets in Salisbury, and all of the principal streets in the towns named in this Bill are a part of the State Highway System.

Accordingly, I am vetoing Senate Bill No. 345.

Chapter 390 (House Bill 148). Under this enactment, St. Mary's County will be authorized to use its share of the Lateral Road Gasoline Fund for the payment of interest, sinking fund or maturity payments of bonds or other evidence of debt issued for the construction of highways in this County.

The State Roads Commission advises me that it would be considered an unwise precedent to have a specific statutory requirement stipulating that these gasoline tax funds be used for this purpose, as it might thereby prevent needed road construction and maintenance in the County.

I have conferred with representatives of St. Mary's County in connection with this Bill and there has been worked out an arrangement which is satisfactory to all parties and which contemplates the vetoing of this measure.

INCOME TAX.

Chapter 605 (House Bill 653). The Attorney-General advises that this Bill should be vetoed because its subject matter is covered in two Bills which I have signed, namely: House Bill No. 701 which is Chapter 635 and House Bill No. 750 which is Chapter 659.

House Bill No. 750 (Chapter 659) was the Administration Bill vesting authority in the State Comptroller to adopt regulations during the war emergency for filing of tax returns and payment of taxes.

House Bill No. 707 (Chapter 635) also adds additional provisions including that for simplified Income Tax Returns.

Inasmuch as nothing will be lost by excluding House Bill No. 653, I am vetoing it.