

several Volunteer Fire Companies the franchise tax paid to the State Tax Commission.

WHEREAS, Chapter 912 of the Acts of 1941 imposed a franchise tax on all domestic non-stock corporations; and

WHEREAS, Chapter 313 of the Acts of 1943 amended this law by exempting Volunteer Fire Companies from said tax; and

WHEREAS, during the years 1942 and 1943, many of the Volunteer Fire Companies paid this franchise tax; and

WHEREAS, all Volunteer Fire Companies are not only non-profit but are carried on at considerable sacrifice on the part of the members of said companies, who are rendering a public service; and

WHEREAS, it is a burden for the members of these companies to be called upon to pay this tax; and

WHEREAS, it seems desirable that these taxes should be refunded; therefore be it

*Resolved by the General Assembly of Maryland, That the Governor be and he is hereby requested to include in the Supplemental Budget a sufficient sum to enable the State Comptroller to refund the franchise taxes paid by the several Volunteer Fire Companies, the payments to be made in the amounts and to the companies as certified by the State Tax Commission as having paid said taxes.*

Approved March 8, 1945.

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NO. 3.

(Senate Joint Resolution 5)

A Joint Resolution recommending that persons paroled and serving in the Armed Forces be pardoned upon receiving honorable discharge.

WHEREAS, a number of persons in this State have been paroled by the Governor, and are now serving in the Armed Forces of the United States; and

WHEREAS, such persons are risking their lives in the defense of this nation, and should receive some recognition for this service; now therefore be it