

## VETOES

Furthermore, the Bill is not a proper one for passage during the short session, and should be vetoed to be re-introduced and passed at the 1953 Legislature.

For these reasons, the Bill is returned without my approval.

Respectfully,

THEODORE R. MCKELDIN,  
Governor

TRMcK/o'c

## INCOME TAX

March 27, 1952

Honorable John C. Luber  
Speaker of the House of Delegates  
State House  
Annapolis, Maryland

Dear Mr. Speaker:

House Bill No. 106 is herewith returned without my approval.

This Bill would not permit the State to charge interest on money owed for income tax if the taxpayer made a non-fraudulent error in filing his return until the State discovered the error and notified the taxpayer.

Admittedly, the cost of this change in the law is slight, however, I do not believe it advisable for the State to enact laws which might tend to encourage a person to make an error in computing the amount of tax which he owes the State. It is conceivable that a person might take advantage of such a law and the State should not leave its tax laws open to abuse.

Therefore, the Bill is returned without my approval.

Respectfully,

THEODORE R. MCKELDIN,  
Governor

TRMcK/o'c

## MOTOR VEHICLES

March 27, 1952

Honorable John C. Luber  
Speaker of the House of Delegates  
State House  
Annapolis, Maryland

Dear Mr. Speaker:

I am returning House Bill 77 without my approval since