

Legislatures of three-fourths of the several States within seven years from the date of its submission to the States by the Congress."

Now, therefore be it:

*Resolved by the General Assembly of Maryland, That the foregoing amendment to the Constitution of the United States be and the same is hereby ratified to all intents and purposes as a part of the Constitution of the United States; and be it further*

*Resolved, That the Governor of the State of Maryland be and he is hereby requested to forward to the Secretary of State of the United States, to the presiding officer of the United States Senate, and to the Speaker of the House of Representatives of the United States, authentic copies of this Joint Resolution, under the Great Seal of the State of Maryland.*

Approved March 28, 1951.

---

No. 6

(House Joint Resolution 8)

House Joint Resolution requesting the Senate Finance Committee and the House Ways and Means Committee of the Congress of the United States, the National Conference of Governors and the National Conference of Mayors to institute a joint study of the question of the pyramiding of Federal, State and Local taxes.

WHEREAS, the pyramiding of Federal, State and Local taxes constitutes a vexatious problem which overburdens the taxpayer and imposes hardship upon the budget authorities of Federal, State and Local governmental levels; and

WHEREAS, the Federal and State problem of overlapping taxes has reached such complex proportions because of the sovereign power to tax which resides in the respective taxing powers that it is almost impossible of solution; and

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.