

WHEREAS, it is to the mutual advantage and benefit of the Federal and State governments that the respective powers to tax be clearly defined so as to avoid confusion, duplication and pyramiding of taxes at Federal and State levels; and

WHEREAS, recent extension by State governments of the Local power to tax have made it desirable for the mutual advantage of State and Local governments that the respective powers to tax be limited and clearly defined so as to avoid confusion, duplication and pyramiding of taxes at State and Local levels; and

WHEREAS, a solution of such problem will be to the obvious benefit of the now overburdened taxpayers; now therefore be it

*Resolved by the General Assembly of Maryland, That 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 be requested to institute a joint study of the question of the pyramiding of Federal, State and Local taxes to the end that the respective taxing powers be limited or defined in such a way so as to avoid confusion, duplication, and pyramiding Federal, State and Local taxes; and be it further*

*Resolved, That copies of this Resolution be sent to the President of the Senate, to the Speaker of the House of Representatives, to the Chairman of the Senate Finance Committee, to the Chairman of the House Ways and Means Committee, and to each representative from Maryland in the Congress of the United States, to the Chairman of the National Conference of Governors and to the Chairman of the National Conference of Mayors.*

Approved March 28, 1951.

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No. 7

(House Joint Resolution 11)

House Joint Resolution to direct the State Roads Commission to take over and maintain as a State Highway that portion of State Highway 135 which lies between the towns of Swanton

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.