

Because the Senate Bill has already been signed, I deem it unnecessary to place my signature on House Bill No. 742.

With kindest regards, I remain

Sincerely yours,

(s) J. MILLARD TAWES,
Governor.

JMT/S/ss
enclo.

House Bill No. 830—Severance Tax in Cecil County

AN ACT to add new Section 120C to the Code of Public Local Laws of Cecil County (1953 Edition, being Article 8 of the Code of Public Local Laws of Maryland), title "Cecil County," sub-title "County Commissioners," to follow immediately after Section 120B thereof, as separately enacted by Chapters 626 and 662 of the Laws of Maryland of 1959, providing for the levy and collection of a severance tax on sand, gravel, or stone of any kind excavated, removed or quarried in Cecil County.

May 9, 1961.

Honorable Perry O. Wilkinson
Speaker of the House
State House
Annapolis, Maryland

Dear Mr. Speaker:

In accordance with Article II, Section 17, of the Maryland Constitution, I am returning to you herewith House Bill No. 830 which has been vetoed by me.

The Bill provides for the levy and collection of a severance tax on every excavator, contractor, builder, or any person who is regularly engaged in the business of excavating, removing, or quarrying sand, gravel or stone of any kind in the soil and waters of Cecil County. The County Commissioners of Cecil County are authorized, under the Bill, to collect a tax at the maximum rate of one cent per ton on bank gravel, two cents per ton on sand and washed gravel, and three cents per ton on stone, and to establish regulations for carrying out the provisions of the Bill.

The Director of the Department of Geology, Mines, and Water Resources has pointed out to me that a severance tax of the type here imposed by a single County is unique and undesirable from an overall State-wide point of view, and that laws of this type in other states are almost invariably state-wide in their application. He states that only chaos would result if each county enacted piece-meal legislation of this type with differing rates and regulations in the various counties.

The Director of the State Roads Commission has expressed concern that the tax authorized in the Bill may substantially affect the cost of materials used in road construction and thereby have an adverse impact on our State highway improvement program.

The sponsors of the Bill, when questioned, were not clear whether it was primarily intended as a tax measure or as a conservation