

WHEREAS, There has been considerable interest in the imposition of such a tax to be levied as a percentage of the Federal tax; and

WHEREAS, At least two states have imposed income taxes in this manner; and

WHEREAS, There would appear to be a possibility of considerable simplification of the calculation of tax returns as a result of such procedure; now, therefore, be it

*Resolved by the General Assembly of Maryland,* That the Committee on Taxation and Fiscal Matters be requested to make a thorough study of the advantages and disadvantages of a State income tax imposed as a percentage of the Federal tax and report its findings to the Legislative Council and the Legislature at the 1967 Session.

Approved May 6, 1966.

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No. 27

(Senate Joint Resolution 35)

Senate Joint Resolution urging the Congress to authorize the U. S. Army Corps of Engineers to remove and destroy the abandoned ships now located in the Potomac River.

WHEREAS, Over 100 abandoned World War I vessels have been lying in the Potomac River in the waters of Charles County and near Quantico, Virginia, since they were abandoned there in 1924 by a company, since dissolved, which brought the vessels to the Potomac for salvage, and

WHEREAS, There is a continual dislodgement of portions of the hulls of these vessels from storms and natural deterioration, causing floating wood to drift aimlessly in the river, and further, the presence of the old hulls of the vessels presents an eyesore in an attractive, scenic part of the Potomac, and the hulls further constitute a navigational hazard to recreational craft using the River, and

WHEREAS, Two bills are now pending before the Public Works Committee of the House of Representatives to authorize the removal of these vessels, the first being H.R. 10018 by Congressman Machen, and the second being H.R. 11537 by Congressman Sickles, and

WHEREAS, The General Assembly of Maryland recognizes that a program for removal of these abandoned vessels in the Potomac is in fulfillment of the President's pledge of a clean Potomac, and in our judgment, these abandoned hulls represent a source of dangerous pollution and driftwood in the Potomac and constitute a navigational hazard to the recreational use of these waters, causing damage to the property of boaters, and that action is needed promptly to provide for removal of these abandoned vessels, now, therefore, be it