

opportunity for misleading the members of the General Assembly and the public, the Maryland Court of Appeals would not hesitate to strike down the law. See *Bell v. Prince George's County*, 195 Md. 21.

In *Nutwell v. A. A. Co.*, 110 Md. 667, the Court of Appeals found Chapter 672 of the Acts of 1908 invalid because it was in conflict with Article III, Section 29. The title of the Act of 1908, Chapter 672, stated: "An Act to add two new sections . . . to have a license therefor." The body of the Act, however, exempted certain vehicles and provided that the owners of vehicles licensed were to be exempted from all other taxation. The court held that the title violated Article III, Section 29, stating:

"There is not the faintest suggestion in the title of the Act to lead anyone to suspect that such exemptions were, or might be, introduced in the law. In these respects the title is not only too narrow, but it is clearly misleading. . . ."

* * * * *

"The tax exemption feature of this Act is one of its essential parts, and was no doubt inserted to secure its passage. It is inseparably connected with the whole scheme of the Act. It is so important that it cannot be presumed that the Act would have passed without it."

In a similar vein we believe that the exemption feature of House Bill 378 is one of its essential parts and should have been referred to in the bill's title.

Finally, we should point out that the State of Maryland is currently challenging, in the Maryland Tax Court, the constitutionality of an almost identical existing Public Local Law of Garrett County on the grounds cited herein. At issue is the validity of an assessment for the purposes of State taxation of gas producing property which is exempt from State taxation under the Public Local Laws of Garrett County. The provision for the exemption is identical to the provision in House Bill 387. The amount of the assessment in that case is approximately \$..... and, if the State is successful in its efforts in the courts, this would result in annual revenues to the State of approximately \$.....

Very truly yours,

/s/ FRANCIS B. BURCH,

Attorney General.