

and was subsequently continued primarily as a war measure; and

WHEREAS, The World War has long since ended, and the proceeds at present derived by the Government from the Federal Estate Tax constitute a comparatively small factor in Federal revenue; and

WHEREAS, The Federal Government has no occasion for remaining in any field of taxation, essentially local by nature, except for the purpose of revenue to meet the financial requirements of its budget; and

WHEREAS, There is no emergency or other pressing need which should militate against the prompt and immediate withdrawal of the Government from the exercise of a taxing power which is logically and primarily a matter for the determination of each individual State; therefore, be it

*Resolved by the General Assembly of Maryland,* That the Senate and House of Representatives of the United States in Congress Assembled, be and they are hereby requested and urged to repeal Title III of the Revenue Act of 1926, known as the "Estate Tax Law," to the end that the Federal Government surrender back to the State Governments a sphere of taxation properly belonging to them, and which should only be invaded, if at all, in times of great national necessity; and be it further

*Resolved,* That the Representatives from the State of Maryland in the Senate and House of Representatives of the United States be and they are hereby requested to urge and support the repeal of the above mentioned law; and be it further

*Resolved,* That the Secretary of the State of Maryland be and he is hereby requested to transmit under the Great Seal of this State, a copy of the foregoing Resolution and Memorial to the President of the United States Senate and the Speaker of the House of Representatives of the United States and to each of the Representatives from Maryland in the Senate and House of Representatives of the United States.

Approved March 11, 1927.