

The head of the State Income Tax Division advises me that further analysis of withholding reports, not available when this bill was being considered, indicate a possible revenue loss of about \$200,000.00 if it becomes law. This is considerably greater than the original estimate, and most of the loss would be occasioned by the exemption of income of non-residents from states imposing no income tax. Furthermore, the Division advises that it now has precedent for exempting from Maryland income tax, non-residents from reciprocating income tax states, while imposing the tax on non-residents from states which have no income tax.

The Income Tax Division has therefore recommended that I withhold my signature from this bill in order that the entire matter may be given further study. With the foregoing background, I concur with the recommendation of the Division that the matter should receive further study from the standpoint of the State's interest, and have accordingly today vetoed House Bill 115.

Respectfully,

(s) THEODORE R. MCKELDIN,
Governor.

TRMcK/tk

House Bill No. 133—Carnivals in Wicomico County

AN ACT to add Section 320B to Article 27 of the Annotated Code of Maryland (1951 Edition and 1955 Supplement), title "Crimes and Punishments", sub-title "Gaming", said new section to follow immediately after Section 320A thereof, authorizing and empowering the Board of County Commissioners of Wicomico County to permit the holding of carnivals and the playing of certain games of chance at such carnivals and relating generally to the holding of carnivals and playing of certain games of chance in said county.

April 4, 1956.

Honorable John C. Luber
Speaker of the House of Delegates
State House
Annapolis, Maryland

Dear Mr. Speaker:

I have today vetoed House Bill 133, which would authorize the County Commissioners of Wicomico County to issue permits to volunteer fire companies for holding carnivals at which it would be lawful to operate "paddle wheels, wheels of fortune, chance books or bingo games". I deem it unnecessary to pass upon the merits of the Bill, in view of the fundamental objection which arises under the provisions of Section 15 of Article 3 of the Constitution of Maryland, restricting the types of legislation which may be enacted in a short session of the General Assembly. The Bill is completely local in nature. However, its sponsors apparently seek to escape the Constitutional prohibition against such legislation by incorporating a legislative declaration of acute emergency in the Bill. The Court of Appeals has expressly ruled that such legislative statements are not conclusive of the issue. It is clear to me from the decisions of the Court of Appeals that this Bill would not qualify as emergency legislation. The Court of Appeals has