

rate; providing exceptions to the collection of the tax; and requiring the payment of such taxes within a certain period of time as a prerequisite to the transfer of title in certain cases.

May 26, 1977

Honorable John Hanson Briscoe  
Speaker of the House of Delegates  
State House  
Annapolis, Maryland 21404

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 522.

This bill transfers from the State Department of Assessments and Taxation to Baltimore City and the counties the task of collecting certain local transfer taxes.

During the legislative process, House Bill 522 was amended substantially. The Attorney General has advised me that, while the bill is constitutional, it contains, in its final form, a serious legal defect. That defect is that, with respect to each of the taxes dealt with, the effect of the bill is to provide an "uncertain, open-ended and arguably nonsensical payment date for the tax." A copy of the Opinion of the Attorney General is attached and should be considered a part of this veto message.

I have no objection to the placement of the tax collection task, with respect to these particular taxes, with the subdivisions. However, if the State is to transfer this task to the counties, it should be done in a manner that is free of potential legal defects or interpretive problems. The clarity needed in statutory language is all the more necessary in statutes dealing with tax matters.

For this reasons I have decided to veto House Bill 522.

Sincerely,  
Marvin Mandel  
Governor

Letter from State Law Department on  
House Bill 522

May 19, 1977