

WHEREAS, The standing committee of the Senate on Revaluation and Assessment has held a number of hearings and conferences for the purpose of studying the taxing system of the State and to make recommendations for the improvement thereof, and

WHEREAS, The said committee, after the conclusion of its investigation, has reported as follows:

"Your Committee on Revaluation and Assessment has devoted itself to an inquiry into the tax system and fiscal policy of the State for the purpose of making recommendations which, if carried out, we believe may result in a more equitable distribution of the tax burden now resting upon the people.

"To this end we held several hearings and in addition to the information which we received, we have also conferred with the members of the State Tax Commission, Mr. Kirkman, Governor Ritchie's assistant in the preparation of the State Budget, and other officials of the State Government who have furnished information helpful to an intelligent consideration of the subject before your Committee. We have also had before us numerous reports and suggestions on the subject of taxation, including a very intelligent report by a committee of the Maryland State Grange.

"It is appropriate to preface our recommendations with a brief statement of the purpose which has animated your Committee's investigations. We hold it to be self-evident that the present depression, aggravated by the recent droughth, has directed attention to certain features of the taxing system of the State which seem peculiarly burdensome and oppressive. In normal times the inequalities which are bound to exist in the taxation policy of any government, State or local, unless notoriously evident, go comparatively unnoticed. It takes a situation like we are facing today to emphasize the disproportions that exist and to accentuate a demand for readjustment.

"Taxation has always been a vexatious problem. It has been a troublesome element of government and politics.

"Your Committee has tried to find wherein the State Government can contribute to the relief from oppressive taxation, where such oppression exists, without curtailing the necessary functions of government and without unduly burdening any individual or class.

"It is, we think, conceded that the amount of direct taxes paid by the property owner is the chief source of complaint.