

Dear Governor Hughes:

This is to advise that we have reviewed for constitutionality and legal sufficiency Senate Bill 782, a bill authorizing certain counties and municipalities to exempt from local taxes property leased from the State or Federal government and providing that certain counties and municipalities may require a payment in lieu of taxes. Because the title does not properly reflect the provisions of the bill, we are unable to approve it.

Article III, § 29 of the State Constitution provides, in part, that every law shall embrace one subject, and "that shall be described in its title." This requirement is satisfied if the title fairly advises the Legislature and the public of the real nature and subject of the legislation. Baltimore Transit Co. v. Metropolitan Transit Authority, 232 Md. 509, 521 (1963). While the title need not be an abstract of the contents, Mayor and City Council of Baltimore v. State of Maryland, 281 Md. 217, 225 (1977), it must be sufficiently clear and comprehensive to reasonably cover the provisions of the bill. Barrett v. Clark, 189 Md. 116, 127 (1947). Moreover, the title may not be misleading. Allied American Mutual Fire Insurance v. Commissioner of Motor Vehicles, 219 Md. 607, 614 (1959).

Senate Bill 782 amends Art. 81, Sec. 8 to provide that Dorchester, Frederick and Prince George's Counties and the municipalities in these counties may exempt from local property taxes leasehold interests in property which has been leased from the State or Federal governments. However, the title refers to exempting "certain property owned by the subdivisions," rather than "certain property owned by the State and Federal governments" and is clearly misleading. The bill also authorizes Dorchester, Frederick and Prince George's Counties, as well as Anne Arundel County, and the municipalities in these counties to provide for a payment in lieu of local taxes. Although this provision is properly reflected in the title, it appears to be an integral part of the exemption provision and cannot be severed.

Very truly yours,
Stephen H. Sachs
Attorney General

Senate Bill No. 802

AN ACT concerning

Baltimore City - Taxes - Discounts, Penalties, and Interest