Article I, Section 8, Clause 3 of the Federal Constitution, and that therefore the bill is unconstitutional.

For that reason, I have vetoed Senate bill 624.

Sincerely,
Harry Hughes
Governor

May 24, 1982

The Honorable Harry Hughes
Governor of Maryland
State House
Annapolis, Maryland 21404

Re: Senate Bill 624

Dear Governor Hughes:

This is to advise you that we have reviewed for constitutionality and legal sufficiency Senate Bill 624, a bill which amends Art. 56, Sec. 136 to temporarily reduce the motor fuel tax on gasohol which is produced in Maryland. As the reduction of this tax violates the prohibition in the Federal Constitution on the states' discriminating against interstate commerce, we are unable to approve the bill.

Article I, Sec. 8, Cl. 3 of the Federal Constitution authorizes Congress "to regulate commerce ... among the several states." It is well understood that this clause is also a limitation on the powers of the states. In this regard, the Supreme Court recently declared:

> "One of the fundamental principles of Commerce Clause jurisprudence is that no State, consistent with the Commerce Clause, may 'impose a tax which discriminates against interstate commerce ... by providing a direct commercial advantage to local business.' Northwestern States Portland Cement Co. v. Minnesota, 358 U.S. 450, 458, 79 S.Ct. 357, 362, 3 L.Ed. 2d 421 (1959). See Boston Stock Exchange v. State Tax Commission, 429 U.S. 318, 329, 97 S.Ct. 599, 606, 50 L.Ed.2d 514 (1977). This antidiscrimination principle 'follows inexorably from the basic purpose of the Clause' to prohibit the multiplication of preferential trade areas destructive of the free commerce anticipated by the Constitution. Boston Stock Exchange, supra, 429 U.S. at 329, 97 S.Ct. at 606. See Dean Milk Co. v. Madison, 340 U.S. 349, 356, 71 S.Ct. 295, 298, 95 L.Ed. 329 (1951)."

Maryland v. Louisiana, ____ U.S. ____, 101 S.Ct. 2114, 2133 (1981). Taxing the sale of gasohol at a lesser rate simply