

Dr. R. Walter Graham, Jr., Comptroller (continued)

ing this tax under Article 48 A, sections 127 and 128, we felt that an opinion from the Attorney General's Office would be necessary in order for us to be governed in the future.

We proceeded to get this opinion from the Attorney General, through Mr. John H. Coppage, Deputy Insurance Commissioner, and said opinion from Shirley Brannock Jones, Assistant Attorney General, is herewith attached. As will be noted, under her findings, the law does not give any one an exemption from paying this tax, including the City or any County.

Therefore, it is our recommendation that this particular type of tax be paid to the State Insurance Commission, rather than have any litigation opposing the Attorney General's opinion.

We are fully cognizant of the fact that a case could be made out for the Mayor and City Council of Baltimore, but due to the smallness of the tax and the very few times it is necessary to acquire such policies from out-of-state companies, we feel that no further action should be taken in this matter.

Very truly yours,

/s/ HUGO A. RICCIUTI
City Solicitor

R/M/A
Encl.

/s/ VERN J. MUNGER, JR.
Assistant City Solicitor

File No. 100096

May 14, 1959

To the Honorable, the President and Members
of the Board of Estimates of Baltimore City
Room 204 City Hall

Re: Request for Refund - Union Trust Company

Gentlemen:

Recently your Honorable Board referred to this office the request of the Union Trust Company for a refund in the amount of Eight Hundred and Forty-two Dollars (\$842.00) for a permit issued by