

May 27, 2022

The Honorable Adrienne A. Jones
Speaker of the House of Delegates
H-101 State House
Annapolis, MD 21401

Dear Madam Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have vetoed House Bill 366 – *Office of the Comptroller – Legal Division and Private Letter Ruling Procedures*.

This bill establishes a legal division in the Comptroller's Office to provide expanded and detailed tax guidance to taxpayers; and perform other duties relating to private letter rulings as assigned by the Comptroller. The Comptroller must issue specified private letter rulings on the written request of a person, except under specified circumstances; and when denying a request, must provide the requestor with written reasons within 60 days.

Senate Bill 477, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 366.

Sincerely,

Lawrence J. Hogan, Jr.
Governor