

15. As already has been stated, the Bill contains no authorization for the assessment of trailers; therefore the tax contemplated by the Bill, while it might vary according to the size of a particular house trailer, bears no direct relationship to value. Here, again, the *English* case is instructive, for the Court of Appeals there stated (at page 530) that "where the tax is the same upon a \$600 trailer and upon a \$2,500 trailer, there is, of course, no uniformity." Thus, the constitutional requisite of uniformity here, as in the *English* case, is absent.

The preceding discussion has been set forth in full recognition of the presumption of the constitutionality with which the Courts of this State have wisely cloaked the Acts of the General Assembly. This cloak, however, is not sufficient to shield this Bill from the thrust of Article 15.

Therefore, for the foregoing reasons, we are of the opinion that House Bill No. 1075 fails to meet the requirements of *Article 15 of the Declaration of Rights and, consequently, is unconstitutional.*

Respectfully,

(s) Thomas B. Finan,  
Attorney General.

TBF/fms