

say that there are no celebrations in the Agnew household the day our tax bill arrives in the morning mail.

I guess we're never going to stop grumbling over taxes, but maybe we can see that our grumbling is not always justified. I'm not saying that all taxes are good — or that all taxes are fair — or that there cannot be inefficiency or waste in the operation of the tax system. If I may, I'd like to put into proper perspective this thought of "waste." One of the easiest ways to attack a system of governmental taxation is to say that most of the money collected from the taxpayers is wasted and that it rarely finds its way back to the citizens in the form of services.

I cannot in all honesty tell you that there is no waste in government or that the government of Maryland, which expends over \$900 million a year, can eliminate every dollar of waste. But please note this fact. If such a government were to waste one thousand dollars a year, the percentage of inefficiency would be the same as that of an individual who earns nine thousand dollars a year and wastes one penny. Now, how many of us can say we did not waste a penny or two all of last year?

What we can do is strive not to waste any pennies, and I promise you this administration will pursue a course of maximum efficiency. The waste factor must not be blown out of all proportion, however, in order to defeat any meaningful and beneficial tax legislation. Waste is wrong and we will fight it; but in its greatest extreme it represents only a tiny fraction of the amount that flows through government.

We do not have to go very far to find one of the greatest examples of the public attitude toward taxes. Just think for a moment about the amount of criticism you heard about the Cooper-Hughes proposal when it was before last year's session of the Legislature. It was about everything you heard. Then, when the measure failed to pass, think for a moment about the criticism you heard of the Legislature for not passing Cooper-Hughes. That was about everything you heard at that time including, I remind you, a lament from every major candidate for governor. It just proves the point, that taxes are hard to swallow when they are the most imminent. It's when we can sit back and appraise them in the long run that we find whether they are justified or not.

But tonight we're not talking about Cooper-Hughes. We're talking about the administration's tax proposal as it's now been amended by