DELEGATE JAMES: Mr. Chairman and Fellow Delegates, I would like to say a word in favor of this proposal. I would like to talk about it as a matter of government theory. I certainly don't agree that the level of debate has degenerated. I think we can still talk about this as a matter of governmental theory. Historically, the Comptroller of Maryland had a pre-audit function, and that exclusively. It was not considered by the original drafters of the Constitution of 1867 that the Comptroller would have a greater function than pre-audit function. His job was to that of a person who would see that the money flowed into the channels designated by the law, and he had that function for many years. In the late 1930's, because of certain developments, the Office of Comptroller was utilized for the purpose of injecting into it tax collection functions. This is an improper function for a Comptroller and because of original errors, it has been magnified by adding more and more tax collection functions and other functions to this job, and deviating from the historical concept of the Office of Comptroller.

This compromise gives us an opportunity to place