

DELEGATE MOSER: Referring to 8.01(b), then, this would permit the General Assembly to grant tax powers to any political subdivision? This would include municipalities on a piece-meal basis—that is to say, they could grant the City of Salisbury the power to tax which would differ from the power that was granted to Cumberland; is that correct?

DELEGATE CASE: Well, you get into a cross current of philosophies when you ask a question like that which cut across both the work that your Committee did and the work that our Committee did, and, therefore, to answer your question, I think both must be explored, because there is no attempt here on the part of the Taxation Committee to usurp part of the frame of reference that has been suggested to your Committee.

What the Taxation Committee sought to do in this particular section was to make sure that the tax power was reserved to the General Assembly, and that for the political subdivisions to get it, it would have to be a granted power. The words "political subdivisions" were used because at the time this was written it was not clear how the counties and municipalities would face one another as far as your Committee was concerned.

This was written some time before, and was approved some time before you were gracious enough to give me the privilege of coming before your Committee and explaining our position.

So the end result was that these words, after your Committee had acted, were not changed.

I suggest to you that if you are apprehensive about the fact that our Committee has suggested a cleaver of local laws, then this is not the case.

DELEGATE MOSER: I agree completely with what you say, but this was drafted before our section 7.05 was drafted. I think that I must ask one additional question, since I have to put this in the form of a question.

Is it not true that 8.01(b) would conflict with section 7.07 insofar as it might permit the General Assembly to grant the power to tax to municipalities on a piece-meal basis, because section 7.07 requires the General Assembly to act with respect to municipalities by public general law — I should say 7.07 and 7.09, to that extent.

DELEGATE CASE: You mean the second sentence in (b)?

THE CHAIRMAN: 8.01(b).

DELEGATE CASE: And more particularly, the words "one or more."

DELEGATE MOSER: That is correct.

DELEGATE CASE: I will have to ask you a question. Could this be done to one or more political subdivisions by public general law?

DELEGATE MOSER: No.

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: I was under the impression that it could.

THE CHAIRMAN: Maybe the Chair could clarify that a little bit by saying at the time of the discussion of the local government article it was indicated that by the use of the words "public general law" in these sections the Committee did not intend that the legislature could act differently as to different municipalities. The question as to whether the terminology would remain the same has been left to the Committee on Style.

Delegate Moser.

DELEGATE MOSER: Delegate Case, if I were to assure you that the local government provision retained the power to tax in the General Assembly with respect to all subdivisions, would your Committee be willing to have 8.01(b) deleted; that is to say, if everything in 8.01(b) is covered in article 7, with the exception of the right to vary the tax powers of the municipalities?

DELEGATE CASE: With all due respect to your Committee, I have been told by some people who have studied both your committee work and this piece of work that the words in this are a little better than the ones in yours. (*Laughter.*)

A very prominent Baltimore attorney suggested this to me the other day. The Chair will have to rule on this. I have no authority to state that we would authorize the deletion.

I think the way to get at it is that this represents the sense of the Committee, to pass them both, and let the conflict, if any, which is in words, be resolved by the Committee on Style.

THE CHAIRMAN: The Chair would comment that the words in 8.01(b) in the second sentence would appear to be in conflict with 7.07 and 7.09, I think it is, but I think the problem could be resolved if it was stated clearly in the discussion that it was not intended that 8.01(b) be in con-