The amendment which I have proposed would not constitute a repeal of the farm land assessment or any way affect the power of the legislature to deal with the preferential assessments of farm land or any other class of property in the State.

The clause simply is not needed because without the clause the full power is given to the General Assembly to establish such classifications as it sees fit and to define those classifications as it feels it necessary to define them for the adequate administration of the tax laws.

Now, the Committee in its report points out that while the Constitutional Convention Commission had recommended a specific mention in a permissive rather than mandatory clause of both open space uses and agricultural uses, that the Committee decided not to include any statement on open space. The reason it said that it did not make this conclusion is contained on page three in lines 31 to 42 of the committee memorandum accompanying the recommendation. I quote, "It is the opinion of the Committee that the General Assembly already has the power to create a separate classification for this purpose if it wishes to do so and that the inclusion of the quoted language adds no additional power. The term 'open space' lacks precision. We see great benefit to the public in preserving open space, but any plan to facilitate this by special assessment classification will require careful legislative evaluation and definition so as to attain the desired end without opening the door to abuse."

I and those of us who support this amendment contend that the exact situation pertains to agriculture. It is no easier, ladies and gentlemen of this Committee, to define agriculture than to define open space. In a publication published by the U. S. Department of Agriculture in September of this year surveying nationally the preferential farm land assessments and actions and proposals in all states where they have arisen and in reviewing specifically the legislative criteria and the twenty-nine administrative criteria for the assessment of farm land in Maryland points out that even with these criteria all this does is emphasize the difficulty of separating bona fide activity in the field of agriculture from speculative activity or use of agriculture as a speculative holding operation. It is increasingly difficult in the administration of such acts to distinguish between one use of agriculture and another as the colloquy between Delegates Henderson and Case and the response of Delegate Case to the Chairman's question this morning I think have clearly revealed.

In other words, we should not require that we put into the Constitution a statement which the General Assembly in its wisdom at some later date may not wish to be bound by because it becomes just impracticable to establish the proper kinds of criteria.

I was born and reared in a state in the Southwest. That state for many years, in fact today, contains in its Constitution an exemption for homesteaders. This made a great deal of sense as a legislative matter when my grandfather came from Illinois and settled on 160 acres of land and had no money to pay taxes with. It made a great deal of sense in 1889; it makes no sense at all today and the state as a consequence or many western states are losing a great deal of money as a result of a constitutional classification or constitutional exemption. I believe this Committee should leave the General Assembly free in its wisdom to decide farm land should be exempted from regular taxation now or if in future it decides farm lands or any other use should not then be exempted from taxation. The only reason the Committee can adduce in its report for treating farm land separately is to say it is in a different category. I might suggest every kind of land is in a different category. The question arises then does this section which I would remove from the section, does it reverse the Alsop case? Last night it appeared it did reverse the Alsop case. This morning it appears the result is otherwise and it appears it could overrule the Alsop case and we are told the section means what the court says it means. If we remove the section we are left in exactly the same kind of position.

I believe that there are fear questions that pertain to this as a limitation upon the legislature which we should not have. The draft constitution at least used the word "may" which made the section permissive rather than mandatory upon the legislature. What we are talking about is a constitutional mandate for what amounts under the operation of the present law which it is admitted by the Committee could be retained as its classification and definition of agricultural use. What we are talking about is a constitutional mandate for what is under the present law a several million dollar subsidy. I have no objection to subsidies of agriculture. I do have objection to making a subsidy by virtue of a tax exemption which other persons are not