

There being 101 votes in the affirmative and 15 in the negative, the amendment to the amendment is adopted.

The question now rises on the adoption of Amendment No. 10 as amended. Is there any further discussion?

Delegate Hanson.

DELEGATE HANSON: Mr. Chairman, unless I can obtain greater clarification of this amendment than I have at present, I will have to oppose it. What this seems to do is open up on an intergovernmental basis a fiscal affliction that occurs in other States but from which Maryland thankfully has been spared through lack of occurrence. This is the power of special purpose authorities or special purpose districts to impose taxes. As a general principle of government and government finance I think it is most desirable to permit only general purpose units of government to impose taxes. In many States, school boards, for example, have the power to tax independently of the county government. I have always considered it one of the best features of Maryland government that this does not exist, that the general purpose is to balance the needs of the community and to develop a unified tax program. This would also apply at the State level.

It seems to me that unless the amendment clearly does not support the situation I have just described we should oppose it.

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: I might suggest to Delegate Hanson that he has already voted for the thing he opposed when he voted for section 7.08. He voted for the creation of civil units, and those civil units were expressly given this power by that section.

It is a little strange to me to think that he would vote to permit a civil unit, which could be a sewer authority in a county, not including an incorporated city, the power to tax, if delegated to do so, and yet deny the power to the same unit if an incorporated city was included in it. His position is completely inconsistent with what he has already done.

THE CHAIRMAN: The Chair recognizes Delegate Claggett to speak in opposition to the amendment.

DELEGATE CLAGETT: Mr. Chairman, it is true that a civil unit could include the type of animal that Mr. Case brought into being by his question yesterday and the repetition of the question this morning. However, it is not contemplated that that

kind of a unit would be the one within the definition of civil unit. A civil unit is a unit of less than county stature, created only by the county for those areas where there has been no incorporation in the form of a municipal incorporation.

It would apply in those unincorporated areas where people are living under the label of a town or a city but have not gone through the formality of incorporation and where the county has seen fit to provide them a forum where they could meet and discuss governmental problems and responsibilities, and be able by concerted action to do something with respect to them.

That kind of a concept of civil unit is quite different from that which Delegate Case has brought into focus here, although what he says is possible and cannot be ignored. It is the unfortunate difficulty of accurate definition, of being able to include and exclude at one and the same time.

I say, however, in opposition to this amendment, that since we are now going into an area of intergovernmental authorities, such as the Washington Suburban Sanitary Commission, or the school boards, or such other types of intergovernmental authorities as future need may dictate, the required action should be taken.

There is no reason to give such an authority or governmental type of unit the power to impose taxes. I am delighted to find Delegate Case in the position that I was in when I came forward with the earlier amendment suggested by Delegate Needles, of being inconsistent with respect to the provision of uniformity across the board, to preserve the stability of the fiscal and tax structure.

Why, then, would we want to give to such an authority the power to disrupt that uniformity by imposing nuisance taxes? We can not know for certain what kind of taxes they are going to impose.

THE CHAIRMAN: You have one-quarter of a minute, Delegate Claggett.

DELEGATE CLAGETT: If there is any real merit to the idea of excluding the tax power from the broad grant of power to the counties, then there is all the more merit to keeping that power of taxation uniformly determined, area by area, unit by unit, in the General Assembly, and not in any other subordinate unit.

THE CHAIRMAN: Does any other delegate desire to speak in favor of the amendment?

Delegate Moser.