

1 tax and the alcoholic beverages tax, these were not  
2 merit system positions in the earlier stages. They were  
3 created, put in the merit system about '49 or '50, and  
4 since that time, of course, the appointments have been  
5 made as a result of examinations. The problem today is  
6 not to get persons who are Democrats or Republicans but  
7 to get persons, period. I mean, we have something like  
8 80-some vacancies in the Department right now simply  
9 because the economics of the situation -- economics and  
10 other factors, for example, the shortage of qualified  
11 people in virtually any field, professional or quasi-  
12 professional. You can't get qualified accountants today.

13 MR. ENEY: Let me make my question more pointed.  
14 I was in the Attorney General's Office in '38 and '39. I  
15 wrote the '39 income tax, which was after the temporary  
16 copy of the Kentucky statute. I have always had in  
17 mind, and it was certainly my notion at that time, that  
18 the reason why the income tax was put in the Comptroller's  
19 Office was that we had a Republican Governor, and a  
20 Democratic Comptroller, and this, of course, may have  
21 been for the very reason you mentioned.