

1 be reserved for local purposes, I would also recommend that
2 the State continue and perhaps expand, its role in the
3 assessment processes. For the reason that under these
4 recommendations the property tax revenues would be reserved
5 exclusively for the subdivisions, I would suggest the
6 possibility that the subdivisions, on some equitable basis,
7 reimburse the State for the cost of its role in the assessing
8 process."

9 This is not necessarily something that should be
10 done in the Constitution, but something can be raised as to
11 the question of the role of the Department of Assessments
12 and Taxation were such a provision placed in the Constitution,
13 as to reserving the property taxes for local purposes.

14 "As to the other two broad-based taxes, the
15 income tax and the sales tax, I would recommend State
16 administration with a provision for the sharing of either or
17 both with the subdivisions on such basis as may be determined
18 from time to time by the State legislature. I believe we all
19 recognize the fact that the assessable basis no longer pro-
20 vides an adequate revenue source to defray the increasing
21 cost of expenditures brought about by rapid urbanization,
inflation and demands of our citizens for more and better