

1 services.

2 "We likewise recognize that ownership of  
3 property represents an increasingly poorer criteria for the  
4 payment of taxes in comparison to income and other measures.  
5 Political subdivisions throughout the nation have been  
6 turning more and more to the sales tax and the income tax  
7 areas. For example, two-thirds of the major cities of this  
8 nation, in addition to levying a property tax, have also  
9 enacted either a sales tax or an income tax as a second  
10 broad-based revenue source. Although I do not recommend  
11 that the Constitution earmark any specific proportions of  
12 either of these two taxes for local needs, the General  
13 Assembly should be empowered to allocate such proportions  
14 of the proceeds of these two sources, and any other sources,  
15 in fact, to its political subdivisions as may be needed from  
16 time to time.

17 "In this connection, I would be remiss if I did  
18 not mention the excellent recommendations of the Cooper  
19 Commission which would have reserved the income and sales  
20 taxes for the State, but would have allocated the proceeds  
21 of State-collected sales taxes to the local subdivisions,