

1 based upon local need and ability.

2 "The final area which I would have you consider  
3 is one which involves primarily local fees, taxes and other  
4 miscellaneous revenue sources of a local nature. At the  
5 outset, my thesis, simply stated, is one in which revenue  
6 sources that are primarily local in nature should be re-  
7 served to the local subdivisions. Examples of possible  
8 revenue sources which are of a strictly local nature would  
9 include revenue from licenses such as bowling alleys, pool  
10 tables, music boxes, garages and traders, and taxes with a  
11 local flavor such as admission taxes. At the present time,  
12 and this is important, gentlemen, there is much duplication  
13 between the State and the subdivisions in the imposition of  
14 such local changes and charges, with resulting inefficiency  
15 and, I dare say, confusion and inequities on the part of  
16 the tax-paying public.

17 "To further confound the matter, we find that  
18 these taxes are of three kinds: (1) State-imposed local  
19 taxes, yielding revenue to the State; (2) State-imposed  
20 local taxes with revenue remitted to the local units; and  
21 (3) Locally-imposed local taxes. If I were attempt to