

1 obtain in reference to the same business, a City-imposed  
2 tax prevails.

3 "The example I have reference to is the tax  
4 imposed in connection with parking facilities. The State  
5 imposes a tax on enclosed garages, whereas the City imposes  
6 a tax on "open-air" garages. There has been at least one  
7 Court test to determine into which category the facility  
8 should be classified."

9 MRS. JANET L. HOFFMAN: And it has had an  
10 architectural impact on the City, also.

11 MR. BENTON: "In other area, I find State  
12 imposition of other fees which are strictly local in nature  
13 such as traders' licenses. In connection with the latter,  
14 the schedule of fees are set by the State, collected by  
15 a Clerk of the Court, who deducts a percentage therefrom  
16 for the expenses of operating the office, and the net  
17 proceeds are then remitted to the City and/or the appropriate  
18 subdivision.

19 "There are several things wrong with this  
20 arrangement. In the first instance, the traders' licenses,  
21 having been established by the State, precludes action by