

1 second sentence, Each supplementary appropriation bill,
2 including amendments or supplements to the budget bill
3 which have not become law shall provide the revenue neces-
4 sary to pay the appropriation by tax direct or indirect.
5 Is that term broad enough to include some sort of revenue
6 funding, a toll, for instance, or an assessment, such as
7 you have in special assessment districts?

8 MR. CASE: Well, certainly a toll is a tax.
9 It has been held in some context that a special assess-
10 ment is not a tax, where you are dealing with roads and
11 things of that nature, but they only come into play
12 when you are dealing with capital as distinguished from
13 operating items. I can't visualize of any place where
14 you would have a special assessment on land that would
15 fund this kind of provision and other than special
16 assessment on land, every time the Government takes some-
17 thing away from you, it is a tax, in the broad basic generic
18 sense.

19 THE CHAIRMAN: That is what the Committee in-
20 tended here?

21 MR. CASE: That is right.