

1 requires a rather extended discussion of what is being  
2 left out and what is being substituted, because there  
3 are some very definite substantive substitutions that  
4 are being recommended by the Committee to which your  
5 attention will be invited at a later time. These are  
6 the two tax Articles in the Declaration of Rights,  
7 Articles 14 and 15, and to start with, Article 14, as  
8 you will see on the first page of the Report, it now  
9 says that, No aid, charge, tax, burthen or fees ought  
10 to be rated or levied, under any pretense, without the  
11 consent of the Legislature.

12 This is, of course, the 1776 version of the  
13 cry, No taxation without representation, and it was  
14 taken by and large from the Article 3, from the Stamp Act  
15 Congress resolutions of 1765, which read that it is  
16 inseparably essential to the freedom of the people and  
17 the undoubted right of Englishmen that no tax be imposed  
18 on them but with their own consent given personally or  
19 by their representatives.

20 In some States, in modern practice, it has  
21 become possible to delegate taxing powers to nonelected