

1 Articles the grant of the taxing power and in the absence
2 of any such grant elsewhere, there would be no other
3 taxing power, so it may not be -- why I have no objection
4 to this language as such, it may not be necessary to
5 state it twice. In other words, to say well, this body
6 does have the taxing power and in another Section say,
7 but nobody else has any taxing power.

8 THE CHAIRMAN: There is no expressed grant of
9 taxing power in the Legislative Article.

10 MR. GENTRY: And there would be no expressed
11 grant of taxing power in anybody other than the Legis-
12 lature, so it would fall to the Legislature to impose
13 any taxes in the absence of the grant of such taxing
14 power to some other unit of government.

15 MR. CASE: Let me answer that. I think this
16 goes to the fundamental concept which must be kept in
17 mind continually through this whole discussion, and a con-
18 cept, I might add, in which the Court of Appeals in
19 deciding a number of cases even in modern times has not
20 kept in mind, and it is, of course, that the Legislative,
21 the Legislature being the holder of the sovereignty of