

1 the people has plenary power to impose taxes and there-  
2 fore, it is not necessary to make a specific grant of  
3 the taxing power as it is in the Federal Constitution,  
4 for example, to the Legislature because it there rests,  
5 and this is clear.

6 Now, what this Section should do is to make  
7 it perfectly clear that the Legislature cannot delegate  
8 that very important power to some board or agency or  
9 anybody other than the elected representatives of the  
10 people.

11 THE CHAIRMAN: Mr. Sykes?

12 MR. SYKES: My question is, does the language  
13 do that? It permits a tax to be imposed by the elected  
14 representatives of the people which you say means the  
15 elected legislative representatives, although I think  
16 maybe the word, Legislature, would clarify it, but if  
17 the Legislature passes a law which says that a tax may be  
18 imposed by a Board of County Commissioners or by some  
19 administrative board which may not be directly elected  
20 by the people, the argument could be made from this  
21 language that the legislative representatives of the