

1 there would be any profit at all in taxing paupers, but
2 it has occurred to me that there would be, and the Com-
3 mittee seemingly thought that this was a pretty archaic
4 provision and recommended its elimination. I might say
5 that at an earlier time, I think it was when Mrs. Bothe's
6 Committee was dealing with the exemption law, I did
7 raise the point at that time as to whether or not this
8 particular provision had any constitutional meaning as a
9 basis for the exemption laws, and I think it was your
10 view, Mrs. Bothe, that it did not, and not having any
11 utility in that area, I think it is archaic and should go.
12 Now, the next Section really is the heart of the problem
13 because now what we are dealing with here is the question
14 of classification and uniformity. It has been my exper-
15 ience in dealing with tax matters for the State and
16 such opportunities as I have had that I can recall this
17 was particularly true when we were writing the sales
18 tax and the rules and regulations that construe it
19 and participating in the hearings, that generally speak-
20 ing, while nobody likes to pay taxes, the intelligent and
21 informed person will recognize the fact that the govern-