

1 mental bill has to be paid. What he wants to make sure
2 of that at least he is treated like his neighbor if his
3 neighbor is similarly situated. In other words, the
4 criteria of a fair tax program necessarily depends on
5 like treatment for like instances, and we in the tax
6 field call this uniformity, which stems from proper
7 classification.

8 Article 15 of the Declaration of Rights for
9 many years contained a provision which sought to reach
10 uniformity. In the first instance, the thrust of this
11 particular Section was really on the ability of the tax-
12 payer to pay because as early as 1776, the Constitution,
13 Article said, and I am quoting, But every person in the
14 State ought to contribute his proportion of public taxes
15 for the support of the Government according to his actual
16 worth in real or personal property within the State.
17 So, the yardstick was the actual worth of the person.
18 He ought to pay, and the Constitution mandate was that
19 he should pay or contribute his proportion in accordance
20 with that. Now, in 1915, the Article 15 was amended and
21 brought into play for the first time the question of