

1 powers may have directed to be subject to the tax levy.  
2 Now, it will be seen that this amendment was directed  
3 to taxes on land, and here I must digress for a minute to  
4 say that in the Report, there are certain words of art  
5 which are familiar to tax lawyers but are not at all  
6 times familiar certainly to laymen or even to sometimes  
7 other lawyers. When we talk about a direct tax in the  
8 Report, we mean a tax on land or a poll tax, a capitation  
9 tax. Generally speaking, this is the definition, and  
10 all other taxes are called excise taxes, and this defini-  
11 tional dichotomy carried forward in the Report.

12           Secondly, when we talk about assessment of  
13 taxes, we talk about the act of fixing the tax liability  
14 and assessments can be made not just as to real estate  
15 taxes where you are accustomed to thinking of the deter-  
16 mination of the assessments fixing the tax bed, but it  
17 can be made in all kinds of taxes and the office of the  
18 assessment can be in the income tax agent determining  
19 the liability or it can be in the Legislature itself fix-  
20 ing the instance, so bear in mind that as we go through  
21 here, I am using these words as words of art.