

1 Now, as I say, it will be noted that Article
2 15, while it did state with precision that there should
3 be proper classification with respect to the property
4 tax or the direct tax that could be levied in the State,
5 said nothing about proper classification in the case of
6 excise taxes. The Committee has sought to fill this
7 deficiency in the language that we will suggest to the
8 Commission at a later time by making it, by making sure
9 that it, that assessments of indirect taxes as well as
10 direct taxes shall be so far as possible uniform within
11 a given class.

12 Now, this is already the law, as I say, with
13 respect to real estate taxes. Now, the final Section of
14 Article 15 can be found at the top of Page 8 of your
15 Report, and it says, Yet fines, duties or taxes may
16 properly and justly be imposed, or laid with a political
17 view for the good government and benefit of the commun-
18 ity.

19 Now, just what this language means has been
20 something that has been discussed between lawyers and
21 laymen interested in tax matters since the very early