

1 times. I remember when I first came to the Bar and was
2 under the tutelage of Mr. Francis J. Carey, who was
3 recognized at that time as one of the leading, if not the
4 leading local tax practitioner in the State, I was told
5 that this Section was in his judgment the authorization
6 to impose an indirect tax. I have some doubt about the
7 accuracy of that because, as I have said earlier, it
8 would seem that the General Assembly has plenary power
9 to tax and yet there can be found a number of statements
10 throughout the lexicon of tax matters in the State
11 which indicate that political view tests the thing which
12 would permit, for example, the imposition of an income,
13 a graduated income tax in this State. It adds really
14 nothing, and it has been eliminated from the concept of
15 new Article 15 as it will be suggested by the Committee.
16 Now, there is one further thing that has to be discussed
17 and understood before we get down to a specific con-
18 sideration. In 1956 there was a concerted effort on the
19 part of the Legislature to permit the separate classi-
20 fication of land. Bear in mind the language I have
21 read to you up to this point and contained in the 1915