

1 thing.

2 MR. CASE: That is correct.

3 THE CHAIRMAN: Secondly, you commented in
4 answer to somebody's question with respect to an exemp-
5 tion that it is possible today if it be permitted by
6 the Legislature. Now, if the Commission approves the
7 tentative Report of the Committee on Political Subdivis-
8 ions, the County and other local subdivisions will have
9 full taxing powers except as withdrawn, so that this
10 would permit Counties, and if they in turn permit
11 municipalities, permit municipalities to grant special
12 exemptions such as manufacturers' exemptions or indus-
13 trial exemptions of various kinds. I take it your answer
14 to the earlier question is still the same, that the
15 Counties' right to do that, notwithstanding the broad
16 grant of power under the Constitution to local subdivisions
17 will be subject to the limitation of this Section, that
18 it must be a reasonable classification for all such
19 exemptions.

20 MR. CASE: That is right.

21 MRS. BOTHE: A question to Mr. Case: This