

1 uttered one hundred years ago, I think they conceivably
2 could have been said yesterday. Mr. Sachs wants me
3 to read these, and I would like to, but I know time is
4 getting ahead of us here. They are great words.
5 Actually, Ladies and Gentlemen, the question of sites
6 in tax matters is a legislative rather than a constitu-
7 tional problem. In Article 18, I think it is Section 8
8 or 9, now controls the status of where property shall
9 be taxed and there have been changes in these concepts
10 through the years. The protection that people have in
11 this regard is, of course, a fundamental protection of
12 due process and equal protection of the laws which are
13 carried in other broader language than dealing specific-
14 ally with tax or tax matters. We therefore recommend that
15 the material on Page 29 be eliminated.

16 THE CHAIRMAN: Any questions? Any comment?
17 If not, we will move on to the next, which I think is the
18 final recommendation.

19 MR. CASE: The final recommendation is that
20 the State shall pass no law providing for payment by this
21 State for slaves, et cetera, and I think that needs no