

1 the taxing power, and here you will notice that we
2 specifically say that they may impose and collect revenues
3 but only taxes that are imposed by the General Assembly.
4 I think this ties in with the philosophy and the purport
5 of the recommendations of the Committee on Finance.

6 THE CHAIRMAN: Mr. Case?

7 MR. CASE: I would suggest to the Chairman
8 that our recommendation is not so restrictive and that
9 indeed, it could be possible and should be allowed that
10 these civil divisions could collect taxes imposed by
11 the, by other elected bodies than the General Assembly.
12 For example, one of the best illustrations of your
13 civil divisions is your Sanitary Division, which can be
14 created under the new provisions of Article 43 in any
15 of the Counties. These districts are permitted to deter-
16 mine whether or not a tax is necessary, and if a tax is
17 necessary, then the County Commissioners are given the
18 right to impose that tax. It goes on the tax bill and is
19 used for their purposes.

20 So I am suggesting that the use of the words,
21 General Assembly, in this context should be broadened to