

1 Washington, D.C., Prince Georges, Montgomery County,
2 Howard and Arundel, Baltimore County, Baltimore City,
3 running on up to Philadelphia and New York. This poses
4 a whole big problem, and I will try to abbreviate my
5 remarks where intergovernmental cooperation in our
6 Federal system requires a framework that will encourage
7 the most desirable allocation of governmental functions,
8 responsibilities, and revenues among the several levels
9 of government. Indeed, one of our principal purposes
10 to borrow from one of the purposes of the Advisory Com-
11 mission on Intergovernmental Relations, is to prepare
12 a framework for, methods of coordinating and simplifying
13 tax laws and administrative practices to achieve a more
14 orderly and less competitive fiscal relationship between
15 the levels of government and to reduce the burden of
16 compliance for taxpayers.

17 There are at least four reasons why local
18 governments as now constituted are unable with increasing
19 frequency to perform area-wide functions effectively.
20 They are as follows: One, fragmentation and overlapping
21 of governmental units usually with no immediate govern-