

## COMPARISON OF CONSTITUTIONS

CONSTITUTION OF 1867	PROPOSED CONSTITUTION OF 1968
<p><b>Sec. 51.</b> The personal property of residents of this State, shall be subject to taxation in the county or city where the resident <i>bona fide</i> resides for the greater part of the year for which the tax may or shall be levied, and not elsewhere, except goods and chattels permanently located, which shall be taxed in the city or county where they are so located, but the General Assembly may by law provide for the taxation of mortgages upon property in this State and the debts secured thereby, in the county or city where such property is situated.</p> <p><b>Sec. 52.</b> (1) The General Assembly shall not appropriate any money out of the Treasury except in accordance with the provisions of this section.</p> <p>(2) Every appropriation bill shall be either a Budget Bill, or a Supplementary Appropriation Bill, as hereinafter provided.</p> <p>(3) On the third Wednesday in January in each year, (except in the case of a newly elected Governor, and then not later than ten days after the convening of the General Assembly), unless such time shall be extended by the General Assembly, the Governor shall submit to the General Assembly a Budget for the next ensuing fiscal year. Each Budget shall contain a complete plan of proposed expenditures and estimated revenues for said fiscal year and shall show the estimated surplus or deficit of revenues at the end of the preceding fiscal year. Accompanying each Budget shall be a statement showing: (a) the revenues and expenditures for the preceding fiscal year; (b) the current assets, liabilities, reserves and surplus or deficit of the State; (c) the debts and funds of the State; (d) an estimate of the State's financial condition as of the beginning and end of the preceding fiscal year; (e) any explanation the Governor may desire to make as to the important features of the Budget and any suggestions as to methods for reduction or increase of the State's revenue.</p> <p>(4) Each Budget shall embrace an estimate of all appropriations in such form and detail as the Governor shall determine or as may be prescribed by Law, as follows: (a) for the General Assembly as certified to the Governor in the manner hereinafter provided; (b) for the Executive Department; (c) for the Judiciary Department,</p>	<p><b>Section 6.02. Local Taxing Power.</b></p> <p>All units of local government shall retain, unless withdrawn by the General Assembly by law, those taxing powers that they have at the effective date of this Constitution. Taxing powers may be granted or withdrawn by the General Assembly by law applicable to all municipal corporations or by law applicable to one or more of the other popularly elected representative local governments.</p> <p><i>See Section 7.04, Powers of Counties, p. 89, for taxing powers.</i></p> <p><i>See Section 6.08, Appropriations, p. 30.</i></p> <p><b>Section 6.09. The Budget.</b></p> <p>The governor shall submit a budget for the ensuing fiscal year to the General Assembly on the third Wednesday in January in each year, except that in the year after the election of a new governor, the budget shall be submitted not later than twelve days after the convening of the regular session of the General Assembly. In any year the time may be extended by the General Assembly. The budget shall show the estimated surplus or deficit of revenues at the end of the preceding year and shall contain for the ensuing fiscal year an estimate of revenues, a complete plan of proposed expenditures by program including all appropriations required by this Constitution or by law, and any additional information prescribed by law, all in such form and detail as the governor shall determine. The total of the proposed expenditures shall be limited to funds available therefor as shown in the budget.</p> <p><b>Section 6.10. Mandatory Appropriations.</b></p> <p>The estimates of appropriations for the legislative branch certified by the presiding officer of each house, and for the judicial branch certified by the judge designated by the chief judge of the Court of Appeals to certify the judicial branch budget, shall be transmitted to the governor in the form and at the time that he shall direct. To the extent that appropriations for the legislative and judicial branches and for state support of public school systems are required by law, the estimates therefor shall be included in the budget without revision.</p> <p><b>Section 6.11. Presentation of Budget Bill.</b></p> <p>At the time the governor submits the budget to the General Assembly, he shall de-</p>