

1 this and actually there is nothing that would restrict the
2 General Assembly from doing so now, in the existing Con-
3 stitution.

4 JUDGE ADKINS: Well, I am not sure that I would
5 agree with that. I don't profess to be a constitutional
6 lawyer, but I don't believe the General Assembly could pass
7 a bill authorizing the Comptroller of the Treasury to col-
8 lect such taxes that in his opinion were justified. I don't
9 think that bill would be constitutional, and that's exactly
10 what you are saying here. It's even worse in this case,
11 because in the case I posed, the Comptroller is at least
12 an elected official.

13 THE CHAIRMAN: If I might comment on that last
14 description. I think, Judge Adkins, that the Legislature
15 might have the authority to authorize the collection of
16 taxes, but under the present Constitution the sole authority
17 to spend the money is in the Legislature. I'm not sure
18 which side of that you are most concerned with.

19 JUDGE ADKINS: I'm more concerned with collecting
20 it than I am spending it. The authority to spend it will
21 be easily found under some provision in the Constitution.