

1                   Now, we have developed two philosophical  
2 concepts which are to be found in the new Article 15,  
3 and I should now direct your attention to a third be-  
4 cause the third is even more novel than the first two.  
5 Actually, the direct burden of taxation depended upon the  
6 amount of taxes you pay which depend in turn upon the  
7 direct assessment of the tax made upon you. However, as  
8 the Report points out, there is another concept of tax  
9 burden which, for the lack of a better way of expressing  
10 it, we call the indirect burden, and the indirect burden  
11 comes about by reason of the fact that your neighbor  
12 has been under assessment, and I am using the word assess-  
13 ment, bear in mind, in the broad sense and not merely  
14 in the property sense, although the property or direct  
15 tax field is the best illustration of this particular  
16 point. The underassessment, conscious or unconscious  
17 of the taxpayer, means that the other members of the body  
18 politic are going to have to shoulder an increased burden  
19 because if government requires X-number of dollars to  
20 operate, these X-number of dollars must be extracted  
21 from the citizenry in varying proportions, and this is