

the county or State is entailed because it is on blocks rather than on a foundation. It is not just classification to make the person who occupies a small trailer worth \$600 pay the same tax as one who owns or occupies much more sumptuous quarters in a trailer costing \$2,500. It is not uniform or equal taxation to make a family who, on account of economic necessity, lives in a shanty boat pay a tax which a more prosperous citizen who occupies a mansion is not compelled to pay. In such times as these when labor is seriously needed in war plants and housing facilities are not adequate, should people who are willing to live in a trailer be specifically taxed for that reason?" Id. at 523-524.

In conclusion, on the authority of English, we find Senate Bill 850 to be unconstitutional. 2/

Very truly yours,
Stephen H. Sachs
Attorney General

1/ In Weaver v. Prince George's County, supra, the Court of Appeals departed from the earlier view in English that a tax on the principal or most valuable use of property is in effect a tax on the property itself. Thus, English has been overruled only regarding the dividing line between a property and an excise tax. Once it is determined that the tax involved is a property tax, English is still controlling.

2/ We believe that it is possible to fashion an excise tax upon mobile homes which would not be subject to the uniformity clause of Article 15. For example, the tax sanctioned by the Court of Appeals in Weaver v. Prince George's County, supra, was not based on the value of the taxpayer's assets but was imposed on the privilege of using and occupying a rented multi-family residential dwelling. See also Berry v. Costello, 62 Ill. 2d 342, 341 N.E. 2d 709 (1976); Rapa v. Haines, 64 Ohio Abs. 543, 113 N.E. 2d 121 (1952).

Senate Bill No. 875

AN ACT concerning

Creation of a State Debt - Maryland Eastern Shore
Oncology Treatment Unit