

clerk of the Loan Office to give more adequate bond for his handling of the funds of that office (pp. 445-446). The house, by a 25 to 15 vote, struck out the provision that at least 200 of the 300 men to be raised under the Act be always kept at Fort Frederick as rangers (p. 446). It then voted, 31 to 8, against striking out of the bill a provision relating to the billeting of troops, doubtless one imposing restrictions upon the proposal of the commander-in-chief to quarter British troops on the inhabitants (pp. 446-447). On the question as to whether James Dick of Anne Arundel County should be appointed one of the agents to administer the act, the vote stood 31 to 10 for his appointment, although Hammond, Carroll, and Edward Tilghman of the committee voted against him (p. 447). The provision in the bill that taxes be imposed on "the annual value of estates" was approved and the rate fixed at one shilling six pence on the pound, equivalent to seven and a half per cent (p. 448). There seems to have been a question as to whether lawyers should be taxed "upon the annual Profits of their Professions" at the same high rate as public officers, or at five per cent the rate to be imposed on most incomes, for it was voted, 22 to 20, to tax them seven and a half per cent (p. 449). By a vote of 25 to 16, and later by one of 25 to 16, it was decided not to tax factors at as high a rate as lawyers and public officers, but at the lower rate of five per cent on "the clear Profits from their commissions" (p. 450). It was voted, 25 to 17, that household goods, except silver plate, and all agricultural implements and "Tools of Occupation" be exempted from a taxation (p. 449).

The method of selection of the assessors who were to levy the taxes in the various districts came up for discussion. It was decided by a vote of 23 to 19, that they were not to be appointed by the agents or commissioners named in the act to administer it, but were to be elected in October by the people of the several districts (pp. 452-453). On the question whether any persons, other than those dependent upon public charity, were to be exempted from taxation under the bill, the house divided, the Speaker casting the deciding vote against exemptions (p. 453). A double tax on Papists was approved by a vote of 30 to 12 (pp. 453-454). The supply bill as thus amended was passed by the Lower House on March 4 by a vote of 34 to 11, the members of the Proprietary party voting solidly against its passage (pp. 455-456). The bill was then sent to the Upper House where on March 7 it was rejected (pp. 422, 459-460).

Immediately thereafter some member of the Lower House asked permission to bring in another Supply bill to raise £30,000 by various taxes, including taxes on incomes and on certain Proprietary land holdings, but the Lower House by a vote of 29 to 5, refused to consider it (p. 461). This seems to have been similar to a bill introduced at the next session shortly before adjournment (p. 663). The Governor, evidently exasperated by the attitude of the Lower House, on the advice of his Council, on March 9 prorogued the Assembly, which met again on the twenty-eighth of the same month.

At the March-May 1758 session the strain between the two houses perhaps reached its maximum tension. No basis of compromise between them on a Supply bill could be agreed upon, and as at the two preceding sessions no