

men to be raised was fixed at 1200, of whom 200 were to remain as rangers on the frontier (p. 555). The pay of officers was fixed (p. 567). Officers were to receive a bounty of £10 for each recruit secured (p. 555). Incomes from land, businesses, professions, and public offices were to be taxed, and a tax was to be imposed annually on the value of one's personal property. Clergymen were taxed on their benefices at the same rate as were public officers. Lawyers seem to have been taxed at a higher rate than clergymen and physicians (pp. 568-569). Under the bill the tax assessors were to be nominated by the commissioners appointed by the Lower House to carry out the act, and not directly by the people of the several districts as had been proposed at the previous session (pp. 569-570). An attempt to change the character of the oaths to be taken by Papists, who were to be doubly taxed under the bill, and to subject them to a more stringent one was defeated (pp. 570-571). The vote taken on April 8 for the passage of the bill as amended was 33 for and 13 against, those voting against it representing the maximum strength of the Proprietary Party in the Lower House (pp. 571-572).

The taxation provisions of this Supply bill and those considered at the two preceding sessions, differed fundamentally from the methods hitherto made use of in Maryland to raise money. The costs of government had heretofore been in great part derived from poll taxes, although in recent Supply bills special taxes on bachelors, legal documents, servants, and liquors, and on such luxuries as imported wines, billiard tables, and carriages, had been imposed. In the proposed bill it was sought to introduce the principle of an income tax, taxes on the unearned increment of land, and on personal belongings, as well as taxes on the quit rents and certain landed estates of the Lord Proprietary. It is difficult to determine whether the Lower House passed such a bill in good faith, or would have passed it, had it not known that it would be rejected in the Upper House, for it would most certainly have imposed greatly increased taxes upon the class that composed the Lower House.

After its passage by the Lower House, the Supply bill was sent to the Upper House where on April 12 it was rejected and returned to the lower chamber (p. 478). Numerous messages about the bill then passed between the two houses. Immediately upon its rejection the Lower House protested against the return of the bill without a statement of the objections to it (p. 575). On April 18 the Upper House sent a carefully prepared message, covering eleven printed pages of this volume, reciting in detail its objections, some of which are well taken, and others merely reflect ill-advised Proprietary pretensions (pp. 480-491). Objection was first made to the preamble which assumed, the Upper House declared, that the power to give and grant rested solely in the Lower House. Objection was made to the tax upon the Proprietary's uncultivated land holdings, to that imposed upon incomes, and to the tax based on the annual value of the real and personal estates of the inhabitants. The upper chamber especially objected to the virtual appointment by the Lower House alone of the officers to assess the taxes, on the ground that the charter gave the appointment of both civil and military officers exclusively to the Proprietary, and referred to an opinion given in 1736 by Lord Chief Justice Welles,