

as of the same nature. A tax of so much a head upon every slave is properly a tax upon the profits of a certain species of stock employed in agriculture; and as the greater part of the slave owners in Maryland are both cultivators and owners of land, the final payment of such a tax would fall upon them in their quality of land owners without any retribution. (p) A poll tax of forty pounds of tobacco on persons, called the assessment of *forty per poll*, was laid here under the provincial government, for the support of the clergy of the then established church, upon all male residents, and upon all female slaves, and free female negroes and mulattoes above sixteen years of age, except slaves adjudged by the county court to be past labour. (q) And besides this tax of *forty per poll*, there was also a poll tax imposed upon all the same description of inhabitants; (r) and at times upon *bachelors*, (s) to raise a revenue for the state. It is sufficiently evident however, that all kinds of poll taxes upon free persons must be considered as having been denounced and totally abolished by this article. (t)

Under the provincial government, poor people who received alms from the county, were exempted from taxation. (u) Such a class of persons, it is evident, must necessarily be deemed *paupers* within the meaning of the second clause of this article. In other respects, however, it seems that the term *pauper* was not found to be altogether free from ambiguity; and therefore, the Legislature enacted, that all those whose property should not be valued above *ten pounds*, afterwards, *forty dollars*, should be declared *paupers*, and not charged with any tax. (w) But where the tax has been confined to county and special purposes, this pauper exemption, without apparently doing violence to the constitutional rule of equality, has been extended, in some counties, to those whose property was not assessed to *one hundred dollars*, or to *three hundred dollars*. (x) The first General Assembly of the Republic laid a tax upon every person having any office of profit of five shillings in the hundred pounds of the annual profits of such office; and also a tax upon every person practicing law, or physic, and upon

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(p) Smith's Weal. Nations, b. 5, c. 2, pt. 2.—(q) 1702, ch. 1, s. 3; 1715, ch. 15, s. 5; 1725, ch. 4; 1763, ch. 18, s. 23 and 81.—(r) 1704, ch. 34; 1715, ch. 15, s. 5; 1754, ch. 9; 2 Bozman's His. Maryl. 204.—(s) 1756, ch. 5; 2 W. & M. c. 6, s. 11.—(t) 1 Hume's Essays, Exper. 8 of Taxes; 1 Madison's Papers, 509.—(u) 1715, ch. 15, s. 5.—(w) November, 1781, ch. 4, s. 68; November, 1782, ch. 6, s. 49; November, 1783, ch. 17, s. 36; 1784, ch. 56, s. 40; 1785, ch. 83, s. 17; 1792, ch. 71, s. 25; 1803, ch. 92, s. 18; 1812, ch. 191, s. 16; 1829, ch. 106, s. 6.—(x) 1817, ch. 41 and 49.