

for some time to come, felt only in the periodical visits of the tax-gatherer.

The committee are not to be understood as intimating an opinion in reference to the propriety of this sectional discontent, and above all, they would do or say nothing to inflame it; they advert to the fact simply as an additional element of discontent to be encountered, in the struggle to establish such an enlarged system of taxation as the public exigencies required; and they feel no hesitation in saying, indeed they take pride in proclaiming, that under the complicated, numerous, and pressing difficulties by which the people and government of the State have been surrounded, they have, by their resolute firmness and decision in facing and overcoming them, established for themselves an enviable title to the favorable consideration of all who place a just value upon the sanctity of public faith.

It should be borne in mind, in placing a just estimate upon the efforts made by Maryland to comply with her pecuniary engagements, that the power of the government rests emphatically upon public opinion. The laws themselves are but emanations of the popular will, and every tax, therefore, laid upon the people is self-imposed and voluntary. Unlike the nations of Europe, the government is not sustained by favored classes, or hereditary authority, whose existence, privileges, and power depend upon the unobstructed harmony with which the wheels are kept in motion, and to whom every shock produces consequences more or less disastrous. There are with us no standing armies, or numerous and well paid officials, with interests distinct from the people, and ready and willing at all times, at the command of those who employ them, to enforce obedience to their will. With us, all authority springs directly from the people. Those who make the laws and those who execute them, are chosen by themselves, and hence, to the people belongs all the credit which justly attaches to the efforts which have been made to comply with the public engagements.

The committee are not to be understood as giving the slightest countenance to the doctrine, that taxes are mere voluntary contributions, made by the people to the government—all they mean to say is, that in a popular government like ours, taxes can neither be imposed or continued except with the popular approbation—when however, the government, according to the forms prescribed by the instrument which defines and limits its powers, have imposed the taxes, resistance to its authority in this respect, as in all others, is rebellion, which deserves to be, and should be rebuked, with the severest penalties of the law—and it remains to be shown, as it is believed it cannot be shown, that the citizens of Maryland, have not at all time, and in every emergency, paid as implicit obedience to the laws enacted by the constituted authorities, as the people of any government in the world. It is true that, in some counties for a season, difficulties have been interposed to the due execution of the tax laws, but this we are per-