

Letter Bk. IV by a provisional Clause it is ordered that no Liquors imported in any Vessel belonging to the Inhabitants of Maryland shall be liable to the Duty above mentioned, but no such Clause ought to be inserted in any other Act. By the Act for Emitting & making Current £90000 Current Money of Maryland in Bills of Credit which was made in the year 1732 as above-mentioned It is directed & enacted "for the better supporting the Credit of the said Bills there shall be a Duty of one shilling & three pence sterling paid to the several Naval Officers for every Hhd of Tobacco & upon every 400 lbs of Tobacco be it in Chest or Case which shall be exported out of this Province from & after the 29th Day of Sept^r next (viz 1732) by the several Masters of Ships or other Vessels exporting the same in Bills of Excha for & during the Space of Thirty one years next ensuing the said 29th Day of September for the Payment whereof the several Naval Officers shall be obliged to take good & sufficient security from all Persons exporting any Tobacco out of this Province as in case of any other Duty now payable, for which Duty the Naval Officers & their Sureties already given or to be given shall be answerable & chargeable, for which the said Naval Officers shall be allowed the usual Salary or Commission as they have & by Law are allowed for Collecting other Duties." Now suppose the quantity of Tobacco to be exported annually will on an average be 30000 Hhds the Duty of One Shilling & sixpence p^r Hhd will amount to £2250 & suppose the quantity of Rum & other Spirituous Liquors imported to be 170000 Gallons the Duty of Three pence p^r Gallon thereon will amount to £2125 & these two sums added together make £4375 out of which if we deduct Eight p^r Cent (the several Naval Officers Commission for Collecting) there will remain £4025. In Support or Aid of these Duties & to prevent Deficiencies Duties may be likewise laid on all Sugar & Melasses to be imported (which at present are not subject to any Duty) for Instance One Penny p^r Gallon on Melasses & six pence p^r hundred weight on Sugar then as there are at least 180000 lbs of Sugar imported annually the Duty thereon would amount to £45 & the Duty of a penny p^r Gallon on 30000 Gallons of Melasses would be £125 but I believe these two Duties together would bring in £200. As all the Produce of this Country except what is consumed here is sent either to Great Britain, the Sugar Islands, neighbouring Colonies or Madeira I question whether a more equal Tax could be laid on the Inhabitants than what I have proposed, for those who make Tobacco pay a small Duty on what they sell or send to Market & tho the other produce of the Country as Indian Corn Flour Bread Pork &c. is not subjected to any Duty on Exportation yet as the Merchant Traders