

the then Attorney-General of the King, confirming to the Proprietary the sole right to appoint all officers. Strenuous objection was made by the Upper House to the injustice of the imposition of a double tax upon the real and personal estates of non-jurors, a measure of course directed solely against the Roman Catholics.

Other objections by the Upper House to the bill were to taxes imposed upon property belonging to, and debts due to, non-residents; to taxes on incomes or salaries of public officers even when less than £100 annually, while others were only taxed upon incomes in excess of this amount. It also protested against the provision of the bill requiring the publication of itemized schedules enumerating all plate and other personal belongings of the inhabitants as an encouragement to theft and robbery. Although Governor Sharpe had received the reluctant assent of the Proprietary to the imposition of a tax upon his manors and reserved lands, he strenuously objected to the proposed tax upon his quit rents and ungranted lands open to patent. It was also felt that the restrictions placed upon the Governor in the expenditure of money for military purposes completely tied his hands, and that the requirement of the bill that at least two hundred men be always left at Fort Frederick would seriously hamper his actions as commander-in-chief. There was an obnoxious clause in the bill which failed to exempt specifically the Governor from certain penalties under the act, which the Upper House declared might actually result, if enforced, in his imprisonment! General objections were also made on the ground that the act would not only strip the Proprietary of many of his established charter rights, but that certain of the new methods of taxation proposed were "a Mode inexperienced" in the Province, and the amount of revenue to be derived under them was problematical, an obvious reference to the income tax features of the bill. Numerous other minor objections were also made to the bill (pp. 480-491).

To all these objections of the Upper House, the Lower House under date of April 26, replied at even greater length (pp. 621-633). Space does not permit even a résumé of this rejoinder. The student of the period should consult the message itself. It is sufficient to say that nearly every argument of the Upper House was disputed, and no disposition was shown by the Lower House to compromise on the features of the bill which the upper chamber most opposed—the appointment of the agents by the Lower House, the double taxation of Catholics, the tax upon the Proprietary's quit rents, and the taxes upon incomes. One is left with the feeling that the Lower House did not really want a supply bill of any kind enacted, and would only have passed one reluctantly and with a wry face, as a means of gaining political advantages so much wished for.

Again on May 3, the Upper House came back with an even more lengthy message, one filling twenty printed pages of these proceedings (pp. 499-519), which is really an admirable presentation from the Proprietary standpoint of the main points at issue. The reasons for its objections to the imposition of a double tax on Catholics, discussed at some length, is fully dealt with elsewhere in this introduction and need not be repeated here (pp. xlii-xliii). The result of