

at this its sixth session, to meet again on the first Monday of the following August. But it was not destined to meet again, for after once more proroguing it until October 3, the Governor and Council on September 25 ordered that it be dissolved, and directed the issuance of writs, dated September 26, for the election of a new Assembly, returnable November 17, 1761 (*Arch. Md.* XXXII, 4, 16). The first meeting of the new Assembly took place on March 17, 1762.

THE SUPPLY OR ASSESSMENT BILL.

Since the April–May 1757 session no “Supply bill for His Majesty’s Service” had been passed by the General Assembly of Maryland and become a law. From that time to the close of the period covered by this volume, 1761, eight Supply bills designed to meet the military requirements of the Province had been passed by the Lower House and rejected in the Upper House. These eight bills, while varying in such details as the amount of money which was to be raised under each, the number of troops to be levied, and how this money was to be expended, were all alike in employing a form of taxation entirely new to Maryland, and were framed by the Lower House, not so much to aid in prosecuting the war as in the hope of weakening the prerogative of the Lord Proprietary, and were for this reason violently opposed in the Upper House. Five of these bills were passed by the Lower House during the six sessions of the Assembly whose proceedings are recorded in this volume and promptly rejected in the upper chamber.

The form of taxation proposed was an income tax, varying from ten to seven and a half per cent, upon earnings from professions, benefices, public offices and various occupations, as well as a tax upon the assessed value of personal property and land. The income taxes were to be paid by all public officials, including the Governor, and the land tax was also to be imposed on the uncultivated lands held by the Proprietary. The Upper House especially opposed the taxes levied upon the Proprietary and the Governor as a challenge to the Proprietary’s prerogative. It also opposed on the same ground various administrative features of the bill, such as the appointment by the Lower House alone of the commissioners who were to enforce it, the curtailment under the terms of the bill of the authority of the Governor in the disposition of troops after they were in service, and various administrative features. The course of the bill through the several sessions will now be traced in detail.

Although Sharpe had in August 1758 ordered the election of a new Assembly on the chance that it would be less obdurate to his wishes in enacting a Supply bill satisfactory to the Upper House than the Assembly which had just expired, his correspondence shows that he was not very optimistic as to the result. He had written to Secretary Cecilius Calvert under date of August 28, 1758, that although he had issued writs for a new election he did not believe a satisfactory measure eliminating the assessment features of the bill, already sent up four times by the Lower House and as often rejected by the upper chamber, could be passed unless the home government decided against the Pennsylvania Assembly in a similar dispute which the latter was then having with the proprie-