

In a letter to Secretary Cecilius Calvert, Dated May 10, 1761, Sharpe writes that after adjournment of this session, speaker Hooper refused to sign the address of condolence, and that an effort was being made, apparently without result, to have it signed by those delegates who had voted for it (*Arch. Md.* IX, 518). As this Assembly was soon afterward dissolved and did not meet again, it is unlikely that the address reached the King.

THE THREATENED ADDITIONAL LAND TAX.

Under the terms of the £40,000 Supply act for his Majesty's Service, passed in 1756, a sinking fund was provided to be taken care of by taxes on land, stamps on legal papers, taxes on liquors, bachelors, and billiard tables, and import duties on horses, pitch, tar, turpentine, and negroes. It was further provided that, if the receipts from these various taxes did not reach £40,000 in five years, any deficiency in the sinking fund was to be met by an additional land tax to be imposed in the year 1760. A committee appointed by the Lower House to determine how much monies had been paid into the sinking fund under this act, and also under the £6,000 Supply act of 1754, reported that there had been credited £13,163—6—5½ to the former sinking fund and £1,469—13—1 to the latter (pp. 245-247). Under the terms of the Supply Act of 1756 it was provided that if these special taxes imposed under it were not sufficient to sink the £40,000 issue of paper currency in five years, landowners were to be burdened with a heavy additional land tax to make up the deficit, amounting in 1760 to over £26,000.

A bill was introduced in the Lower House at the *March-April 1760 session* and promptly passed, which sought to reduce still further the £26,000 deficit by continuing the imposition for another three years of various taxes and import duties imposed under the act of 1756, before the additional land tax should be applied, thus delaying the payment of, and still further reducing the amount of, the additional land tax when it was later imposed. The Upper House rejected the bill on the ground that it was detrimental to the public credit, and recommended that the Lower House provide for meeting the £26,000 deficit by adopting some other method of taxation with which the Province had already had experience, by which the landholders would be relieved in this way of the tax which they otherwise would soon have to meet (pp. 257, 263, 214-215, 262-263). The Lower House thereupon passed another bill for the relief of the threatened landowners under the title "An Act for the Ease of the Landholders of this Province" (p. 309). The journal of this house does not reveal the exact character of the bill or in what way it differed from its rejected predecessor. In the Upper House this new bill was amended by reductions in certain figures, the purport of which is not entirely clear (pp. 220, 221), and by changes in the names of some of the commissioners appointed to administer it. But as these changes did not meet with the approval of the Lower House, by a vote of 18 to 11 it refused to concur in the amendments, and the bill was allowed to die (p. 318). One of the differences between the two houses seems to have been that the Lower House insisted that the land tax be payable either in tobacco or specie, and if in the