

was an income tax of five percent upon the quit-rents. All the Proprietary's vacant or ungranted lands were to be taxed annually at one quarter of one percent of their assessed value (pp. 548-550). Why the Proprietary objected to this very heavy taxation of what he considered his absolute own under his prerogative, is obvious.

A message, dated April 9, to the Upper House to accompany the bill was then read. The bill, it declared, had been framed "to answer the Royal Expectations", and "upon such a Plan, as to us seemed most suitable to the Circumstances of our Constituents", but as the new system was of such length and so intricate, the Lower House was willing to depart from the strict parliamentary course to be followed in the case of money bills, so that, if there were any parts open to objections which had escaped them, they would give due consideration to any objections which were pointed out in order to terminate the unhappy differences between the two houses in the matter of raising supplies for His Majesty's Service (p. 114). By a vote of twenty-seven to twenty-five the Lower House approved the message and ordered it sent to the upper chamber; Gantt in this case voting with the Proprietary group against it and Sullivan for its adoption (pp. 114, 115). On April 12, the bill was read in the Upper House, rejected, and returned to the lower chamber with a message (pp. 25-26).

The message from the Upper House, dated April 13, returning the rejected bill to the lower chamber, opened with the statement that the latter body knew when it passed the bill that it would not be acceptable, as it contained the many objectionable features found in the similar bill first passed by that house in April, 1758, and at subsequent sessions. As the bill was thoroughly objectionable the Upper House would pay no attention to the claims that the lower chamber alone had the right to change money bills by amendment, as the Assembly journals show that in the past the Upper House had, when it thought it expedient, not only amended Supply bills originating in the Lower House, but had often proposed such bills and sent them to the Lower House for concurrence, although bills of this kind were in the past also often prepared by a joint committee of both houses. It was also pointed out that the Lower House had in the bill made provisions for four hundred provincials, and eighty-four recruits for the regular regiments, and that the house knew that it would be impossible to supply a greater number than this. Yet as a matter of fact the £45,000 provided under the bill would, according to the Lower House's own calculations, take care of a force of men three times as large in numbers as that provided for in the bill, and furthermore, if the plan were carried into execution, and all real and personal estates were taxed agreeable to its terms, it would raise in one year twice the total sum mentioned as needed, yet the bill provided that it be in effect for a period of three years. The message closed with the hope that as the comparatively small amount of money required could be readily raised by some simple form of taxation hitherto employed in the Province, the Lower House would cease to insist upon a new and intricate system which the upper chamber could not approve (pp. 25, 26).