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be raised by a "Tax upon all Ferriages, a Tax upon all Pilots, a Tax upon all Taxables, with an additional Tax upon Negroe Taxables, a Tax of a certain Sum on Land by the Hundred, a Tax upon all lucrative Offices and Places of Profit, Benefices and Professions, a Tax upon all the Proprietary Manors, reserved and leased Lands, allowing the Proprietors of Lands to have a Deduction of Part of the Quit-rents, and all Debtors a Deduction of Part of their Debts." The last was in April, 1759, by "a Tax upon Land, a Tax upon all the taxable Inhabitants of this Province, an additional Tax upon all Negroe Taxables, a Tax upon all Ferries and Pilots, to be licensed by Virtue of this Bill, an additional Tax upon all Wheels, a Tax upon lucrative Offices, Places of Profit, Benefices and Professions, a Tax upon all Clocks, Watches, Saddle Horses and Mares, and a Tax upon all Perukes." A Mode of Taxation was necessary to be established, upon some settled, equal Plan, which, when once found and experienced to be just, might stand and continue, in all future Time, as a Precedent and Foundation, whenever we should be called upon to raise Monies for His Majesty's Service, and thereby avoid all farther Altercations or Delays, on such future Demands. Could then the People of Maryland, on this Occasion, do better than imitate, as near as their Circumstances would possibly admit of, the Wisdom of their Mother Country? They took the Plan of the Land Tax in England for their Guide, and have drawn their Bill as agreeable to it as they possibly, in their different Circumstances, could frame it, and so as that all Property, as nearly and equally as may be, in whose ever Hands it was, should contribute to its own Defence.

p. 33 Had this Plan been once permitted to have been carried into Execution, we should have seen what the Country could have raised, by a certain Poundage upon their whole Property, and on any future Occasion, the Legislature would have had nothing to do but consider the Sum necessary to be raised, and settle the Poundage, and the whole Business might have always been done with Dispatch to His Majesty's Requisitions, Harmony in the several Branches of the Legislature, and very little Expence to the People. The present Lower House say, that their Bill was such an One as would have produced all those good Effects, and, in its present Form, framed so as to be clear of all the reasonable Objections made in 1758 to the Bill, as it then stood. By all the last mentioned Plans, there was to be a very partial, unequal, and, in some Cases, a double Taxation of particular Kinds of Property, whilst many other Kinds, which might be possessed by quite different People, were wholly untouched; did not it then shew a just Spirit of Equity in the Majority of the Lower House, no sooner than such partial and unequal Plans were proposed, to vote them out?

Their Honours seem, in this Passage, to have discharged their whole Artillery against the Lower House; but notwithstanding the