

erty is of so fluctuating a character, and much of it is so hard to find, and the assessment laws are so imperfectly drawn and badly executed, that a large amount escapes taxation altogether. All the great sources of indirect taxation are in the hands of the general government. The excise tax and the impost duties are levied by the general government. The operation of all these combined is to throw the great burden of State taxation on the landed interests. In view of this, he thought a small poll tax might be properly levied on the able-bodied men of the State.

Mr. Gill urged that they alter in no material way any of the provisions of the Bill of Rights or Constitution of 1851, unless such alteration be essential to accomplish the great objects of this Convention. In his opinion, they were to redress the wrongs done by those who, during the terrible war now happily ceased, usurped the powers which belonged to the people of Maryland, adopting a constitution in 1864 which established an oligarchy in the State. But if they find that, owing to the changed condition of the country, or essential alterations in our own State, or of a more enlightened spirit, things of the past (however venerable because of antiquity) require reform, they should not then hesitate to act. With regard to the article under consideration, he was inclined to the opinion that it will be best to adopt it as reported. He found it to have been in all our constitutions, and although in 1851, and again in 1864, it was assailed, yet it has remained intact from the beginning to this time. The adoption of the proposed change would give our enemies in the State a great advantage over us. We all understand this, and although he would not be deferred, by an apprehension of what they may do, from any action he may consider incumbent from a sense of duty or right, yet he would be so far guarded as not to introduce issues which he did not consider essential. For his own part, he believed that if the restriction against a poll-tax be removed, no Legislature would exercise the power of imposing such a tax, and that we would incur all the odium arising from the removal without deriving any benefit therefrom. The question, however, still exists, whether the declaration in the proposed Bill of Rights that a poll-