

The President appointed as the committee Messrs. Barnes, Wethered, Garey, Nelson and Tarr of Caroline.

Section 47 was read, which provides that all persons shall pay taxes in the place where they reside for the greater part of the year.

Mr. Buchanan said this was purely a legislative matter, and moved to strike out the entire section.

Mr. Brown said it was well known that a large amount of property in the city of Baltimore escaped taxation, and some of it escaped even county taxation. There were a number of gentlemen who had their warehouses in the city of Baltimore, derived their revenue from business in that city, yet for a short period in the year took themselves to Baltimore county to escape the hot weather and the burdens of taxation—some of them to the neighborhood of the gentleman from Baltimore county, (Mr. Buchanan.) This was not just; the taxes in the city of Baltimore were very high, \$1.43 on the \$100 this year.

Mr. Barnes—And \$250,000 unprovided for.

Mr. Barry asked if they were legislating for Baltimore city.

Mr. Brown said they were legislating for the whole State, for Baltimore city and Baltimore county. Many of the wealthy citizens of Baltimore had residences in Baltimore county, where they resided a few months of the year, and then claimed these country residences as their domicils, and although they did business and had the bulk of their means in Baltimore, they escaped city taxation. This was not just to the other taxpayers of the city. His friend, (Mr. Barry,) asked if they were legislating for Baltimore city, but this was a matter in which the whole State was concerned, as the city of Baltimore paid such a great proportion of the State taxes. A large amount of taxable property in the city is personal property, and the amount which escapes taxation can be counted by millions. He expected to be met by the objection that this was a legislative matter, and beneath the dignity of the Convention, but he maintained that it was just as proper for the Constitution to fix the domicile of the taxpayer as of the voter, and there was no reason why it should not be put there.