

Mr. MILLER. If that amendment prevails, we shall have to adopt another system of raising taxes, and increase the direct tax.

The amendment was rejected.

Mr. CLARKE submitted the following amendment:

"Sec. 1. Strike out the words "treasurer of the State" in line 13, and insert "the county commissioners of the several counties and the register of the city of Baltimore."

Mr. CLARKE said: The result is this. Under the amendment offered by the gentleman from Baltimore city all the excess was paid into the treasury; and the State would receive and have to pay back again these amounts to the treasurers of the various counties. The provision now proposed is that the return shall be made to the comptroller of the State, but that the amounts shall be paid over directly to the county commissioners and the register of the city of Baltimore. I think the principle is correct, that this should be done as indicated by the gentleman from Baltimore city. In other words the people of the various counties are taxed to pay the expenses exceeding \$3,000, and the result is that this excess of taxation upon the people of the county is paid to the State. By a regular direct tax it is right to support the State; but if a county pays over and above the salary of these officers an excess, is it not right that that excess should be paid back to the county for its benefit, instead of requiring the county to pay a direct tax to the State, and also to make a payment towards the general expenses of the State over and above its proportion? In other words whatever the county, out of the pockets of its own people, pays by reason of the extra amount of work done in the counties, should not accrue to the benefit of the whole State, but should go back to the county, and to that extent the people should be relieved from county taxation. Unless you do that the result is that the county pays an excess. It not only pays a proportion of the State tax upon an equality with all the other counties, but money taken from their pockets also goes into the general fund. It seems to me a question of justice to the people of the counties, that if their business is such as to take out of their pockets this money over and above the amount necessary to pay the salaries of their officers, they should have that credited on the amount of their local taxation, and to that extent should be relieved from local taxation. In other words the money taken out of their pockets should go back to them, and not to the State generally. This seems to me so fair and just that I think the convention from considerations of justice ought to adopt this provision.

Mr. RIDGELY. If I could concur with the argument of the gentleman from Prince George's (Mr. Clarke) in his premises, so far

as this amendment is concerned, I would agree that this money should go back to the pockets of the people of the State. There we would not disagree; but unfortunately this money is not paid by the people of the county at large, as the taxes are. It is paid by the suitors independently of the county. What justice is there in paying into the county treasury funds arising from such a source as that? If there is any injustice, let the people be reached who pay it. Let the legislature make a new scale of fees, and reduce the fees, so that the people shall be relieved from this kind of taxation—so that suitors shall be relieved. If that were to be done, to relieve the parties engaged in litigation from the unnecessary payment of this money, that would be right and proper and I would go for it. But you cannot reach them in this form. The only mode in which that can be done is by legislative action, by a reduction of the scale of fees, so that there shall be no excess of fees. As it now stands, there is nothing clearer in the world than the position of the gentleman from Anne Arundel county (Mr. Miller) that if you abstract \$10,000 or \$20,000 for the State treasury, you have got to make it up by a direct tax upon the people at large.

The PRESIDENT. You would better say \$50,000; and that would not cover it.

Mr. CLARKE. The only point of difference between us is upon the question where the excess comes from. In my judgment the excess really comes from the pockets of the people of the counties. In the case of the register, all his fees are from property administered in the county and taxed in the county; so that all the excess of fees in the register's office comes out of the property of the county, because that is the only property that is administered there. Property outside of the county is not administered there. When you come to the case of the excess of fees derived from suits, the great bulk of the suits in which the expenses are paid by the parties, is the case of suits brought upon plain notes. There are very few contested cases between non-residents of the county and residents. The great bulk of these suits are plain cases. Who pay the costs? The defendants pay the costs. The plaintiffs who recover their costs are non-residents, but the residents really pay them. So that in the end, in the case of suits brought, and also in the case of register's fees, the money comes out of the counties. I know that in many counties an excess is very often paid into the treasury. I know that the register receives the excess from the people of the county; and in the case of suits, nearly every suit is upon a plain note, a note in Baltimore city, or an open account, and the defendants pay costs when judgment is rendered. Although the plaintiff may pay it first, they get back, and vir-