

this morning, if I understand it rightly, is the proposed amendment of the gentleman from Allegany (Mr. Greene) to strike out article 14 of this bill of rights, as reported by the committee, and substitute in lieu thereof the following:

"That paupers ought not to be assessed for the support of the government, but every person in the State, holding property therein, ought to contribute his proportion of public taxes for the support of government, according to his actual worth in real or personal property; and fines, duties or taxes, may properly and justly be imposed or laid on persons or property for the good government and benefit of the community; *provided*, that no capitation tax shall be imposed as a qualification for the exercise of the right of suffrage."

Upon this proposition, and that which the gentleman from Somerset (Mr. Jones) has indicated his intention to offer at the proper time, I shall base my argument. The idea which the gentleman from Allegany (Mr. Greene) seems to have in view is to eradicate that word "poll" from this article of the bill of rights as it now stands. My object will be to show that whatever other amendment you may make to this article, that word "poll" should be sacredly preserved in it. I have no objection to the Legislature of the State imposing a fair, just and equitable income tax, but I do object to eradicating from our bill of rights a principle which I deem to be fundamental; that is, that all taxes should be fairly apportioned among the people—and I do maintain that by a poll tax no fair and equitable taxation can be imposed upon the people. A poll tax is one of those anomalies for which no provision can be made to secure the fair distribution of the burdens of taxation. And as it permits a thing impossible to be justly and equitably done, let us leave this article as we find it, preserving to each man the enjoyment of all his rights.

Now a poll tax being in itself *per capita*, it falls alike upon the rich and the poor. You cannot make a distinction, and say that the man owning a thousand dollars worth of property shall pay a *per capita* tax of five dollars, and the man owning a hundred dollars worth shall pay a *per capita* tax of fifty cents or one dollar. That is an impossible thing; for the very term "poll tax" indicates a tax to be applied to every individual equally.

And there is another difficulty that presents itself for consideration. How are we to distribute this *per capita* tax, this tax upon the head? Is it to be laid upon the head of each individual in a family, or merely upon the heads of families? I do not propose to consider this matter as affecting the right of suffrage; it has nothing to do with the right of suffrage. I shall view it merely as pro-

viding a source of revenue; and I ask gentlemen who propose to strike out this provision prohibiting the levying of taxes by the poll, and to leave it in the power of the Legislature to impose a *per capita* tax, if they can tell me by what rule the Legislature are to be governed in imposing such a tax. Is the man and wife with six or seven children to be taxed a dollar each, and the man and wife with no children to be taxed a dollar each? Would that be fair and just? Or shall the head of a family alone be taxed, whether he has a half dozen children to support, or no child at all? Or shall we fix it so that every man in the State, twenty-one years of age, shall be taxed one dollar, or five, or ten dollars, as the Legislature may deem proper? Shall we say that the poor man, who earns his poor pittance of but a dollar a day, shall pay a *per capita* tax of one dollar, or five dollars a year, and the man of substance and means, rolling in affluence and wealth, shall pay the same? It is such a principle as that that I am contending against.

Whoever dreamed, until yesterday when we heard the assertion made here, that a poll tax necessarily implied a tax upon the right of suffrage? It can only be applied to it by some special provision to that effect. Our Constitution and laws contain no such provision; nor has any such provision been proposed here. The proposition to strike out this provision exempting a man from a poll tax, does not affix the penalty that if he does not pay that tax he shall not be allowed to vote. It is against giving our Legislature the right to impose any such tax at all, that I am contending. I contend that we should not leave a power so great in the hands of our Legislature, one which they may wield to the destruction of this State and the destruction of the best interests of the people of the State.

Now if I am rightly informed, we are not assembled here as legislative bodies assemble. We have no lobby here, crowded with individuals pressing their private claims and enterprises upon us. We are assembled here as a deliberative body to provide measures for the general good of the State, not for the special benefit of the city of Baltimore, as upon a certain occasion in regard to a railroad bill; not for the special good of Allegany county, or Montgomery county. None of these outside influences are brought to bear upon us here. I trust we are all assembled here for the good of the whole State, to protect the interests of the people of all the State, and especially to protect the poor man from oppression and injustice.

Now let us see what Andrews on the Revenue Laws says on this subject of taxation. I read from page four of that work:

"The word 'taxes' comprehends all pe-