

cuniary contributions, of whatever name, which a government may impose on the people for the service of the State, and the words "duties, imposts, and excises," are synonymous with taxes. They have no absolutely distinct meaning, except that the word "duties" is generally used in the sense of the word "customs," or a tax on the importation of merchandise or other property, while the word "excises" is applied to inland imposts. Taxes are direct or indirect. Indirect taxes must be uniform, and as the Constitution requires all direct taxes to be apportioned, it is evident that those only can be considered direct which can be apportioned among the people of the different States with fairness."

Note 4, from Smith's *Wealth of Nations*, says:

"The impossibility of taxing people in proportion to their revenue, by any capitation, seems to have given occasion to the invention of taxes upon consumable commodities; the State not knowing how to tax directly and proportionably the revenue of its subjects, endeavors to tax it indirectly by taxing their expenses, which it is supposed, in most cases, will be nearly in proportion to their revenue. Their expense is taxed by taxing the consumable commodities upon which it is laid out."

According to the principles laid down here, he takes it for granted that in these present days of enlightenment on the subject of taxation it is a matter of impossibility that any fair taxation can be made by capitation. I will not dispute the principle that a fair taxation might be made upon income; but I contend, and I shall insist, as long as I am able to raise my voice on this floor, upon having that old landmark, that there shall be no poll tax in the State of Maryland. Our forefathers said it was grievous and oppressive; and let us reiterate their language to-day. Let us say to our constituents, and especially to the poor, who generally have few to speak for them, that we will protect their rights, that we will defend them from a Legislature that might, perhaps, be influenced by outside pressure. Let us give no such power to bodies that meet here and legislate in great haste and very often with little caution. Let us reserve that power by this instrument. Let this instrument say to the Legislature, You shall not step beyond these bounds.

I can see no difficulty in making some amendment to this article, or to the article which the committee reported, giving the Legislature the power to impose a tax upon the income of individuals where that income exceeds a certain amount. But whenever such an amendment is offered, let it have such an amount within itself as will first supply the wants of the family. Let the wants of the wife and the children be first supplied, before we impose a tax for the government,

and more especially in these times when we must all expect to be overburdened with taxes. The man that now has a humble cot and a few acres will find it as much as he can do to meet the heavy taxes which will be put upon him for the articles which he consumes in daily life, without paying a poll tax.

I could not consent to see a taxation go forth in this State which would make any difference between the peasant in his lowly cottage and the prince in his palace. Such taxation is unfair. It is unjust. It is grievous and oppressive. Let us endeavor to do justice to each man. Justice will stand though all things else fail us. It is mighty, and like truth it will prevail. Let us not have it thrown up to us hereafter as a taunt and a by-word, You placed us in the hands of a legislative body; you disposed of our rights and our privileges; you sold us by a capitation tax. Let our children, yea, let the children of the poor, say to us, You, gentlemen, have done right, in preserving this article of the bill of rights of this State. I conceive that were I to express any other opinion on this subject, I should do it with feelings of malice, with feelings actuated by unfair and unjust principles towards the people whom I represent.

Mr. NEGLEY. I started out yesterday in my opposition to any alteration of this article, upon the ground that a poll tax was a voting tax. I am supplied this morning, by the gentleman from Somerset (Mr. Jones,) who has taken the position that it is not a voting tax, by an authority that makes it as plain as the sunshine at noon-day. The very men who framed the Constitution of 1776 describe and fix their meaning of the word "poll;" and they say it is a voting tax. It is in one sense a capitation tax, but it is a voting tax; and it is in that sense that they introduced it into the original Constitution of Maryland in 1776. Here are the words:

"That every person who shall offer to vote for delegates, or for the electors of the Senate, or for the sheriff, shall (if required by any three persons qualified to vote) before he be admitted to poll, take such oath or affirmation of support and fidelity to this State as this Convention or the Legislature shall direct." [Convention of 1776, page 359.]

It is used there for the word "vote." You cannot substitute for it, and make sense, the word "head" or any other word. Suppose we undertake to substitute the word "head." What sense does it make? "Shall, if required by any three persons qualified to vote, before he be admitted to head, take such oath or affirmation of support and fidelity to this State," &c. No, sir; it means "vote," and it was inserted there to prevent tautology, the word "vote" having been used immediately preceding. What did our forefathers mean then when they put their seal of condemnation upon all poll taxes? They meant