

tax go into a fund not raised to pay for improvements specifically benefiting the property assessed. Where the legislature fixes the amount of the tax, no notice is necessary, and in the absence of clear evidence that the tax is arbitrary or oppressive, the legislative action is conclusive upon the courts. *Leser v. Wagner*, 120 Md. 673.

Article 81, section 218, *et seq.*, of the Annotated Code, do not violate this article, although under this article taxes are levied *in personam*, and not *in rem*; the tax upon distilled spirits is not on the property but upon the owner—see article 81, section 218, *et seq.*, and notes thereto. *Hannis Distilling Co. v. Baltimore*, 114 Md. 678. And see *Hannis Distilling Co. v. Baltimore*, 216 U. S. 285; *Carstairs v. Cochran*, 95 Md. 500 (affirmed in 193 U. S. 10); *Monticello Co. v. Baltimore*, 90 Md. 425.

The act of 1910, chapter 413—see article 72, section 70, of the Annotated Code—imposing a tax of one cent a bushel upon oysters unloaded from vessels at the place where the oysters are to be no further shipped in vessels, held not to violate this article; an inspection charge laid in the honest exercise of the police power is within the terms of this article. *Foots v. Stanley*, 117 Md. 338. (Reversed by the supreme court of the United States on the ground that the act of 1910 violated the federal constitution—see *Daily Record*, March 7, 1914.)

An act taxing coal mining companies in Maryland, held to be in conflict with this article, since the tax provided for was a direct and specific tax on coal. Although the state may tax either the capital stock or the real and personal property of a corporation, it cannot tax both, and there must be no discrimination as between different species of property. *State v. C. & P. R. R. Co.*, 40 Md. 49 (*cf.*, dissenting opinions, page 62, *et seq.*). And see *Maxwell v. State*, 40 Md. 294. *Cf.*, *State v. Applegarth*, 81 Md. 302; *Rohr v. Gray*, 80 Md. 277.

A tax imposed on collateral inheritances—see article 81, section 120, *et seq.*, of the Annotated Code—held not to violate this article. *History of this article. Tyson v. State*, 28 Md. 586.

The state may tax the amusements of the people either for revenue or as a police regulation, and the courts have nothing to do with the judicious exercise of this power. *Germania v. State*, 7 Md. 8.

A tax to be used for deporting negroes, held not to violate this article. In the absence of evidence that persons taxable were not to contribute according to their actual worth, etc., the presumption is that the tax is constitutional. The foregoing tax held not to have been laid for the support of the government, but with a political view for the good government and benefit of the community. *Waters v. State*, 1 Gill, 308.

Corporate taxation.

All taxes levied upon property should be equal and uniform according to its actual value; one person should not be taxed at one rate and another person at another rate; beyond this it was not the purpose of the constitution to limit taxation. A tax upon the gross receipts of railroad companies, in lieu of all other taxes, is valid; it is not a direct tax upon property, but upon the franchises of railroad companies, measured by the extent of their business. There is a wide distinction between a tax upon the franchises of a corporation and a tax on its property. Nature of "franchises"; they are not property as that term is used in this article. *State v. P., W. & B. R. Co.*, 45 Md. 376 (*cf.*, dissenting opinion). And see *State v. Applegarth*, 81 Md. 302; *Rohr v. Gray*, 80 Md. 277.

The gross receipts earned in this state and derived from properties and investments held and owned by the Baltimore and Ohio Railroad Company under franchises granted subsequent to its charter and upon which no exemption from taxation was engrafted, held taxable. Where franchises of a corporation are exempt from taxation, the gross receipts derived from the exercise of such franchises are also exempt. *State v. B. & O. R. R. Co.*, 48 Md. 80 (*cf.*, concurring and dissenting opinions). And see *State v. Northern Central Ry.*, 40 Md. 169.

The act of 1872, chapter 234, taxing the gross receipts of certain corporations, held to be valid, since there was nothing to show that such tax was unequal or unjust or that it subjected the property of the appellee