

An act requiring vendors of beer manufactured by themselves within the state, to pay a license tax, is constitutional. *Keller v. State*, 11 Md. 532.

The act of 1791 requiring attorneys to take out a license and pay a license fee, held not to impose a poll-tax within the purview of this article. *Egan v. Charles County Court*, 3 H. & McH. 169.

Generally.

Under this article, as well as by the fundamental maxims of a free government, taxes can only be imposed for a public purpose; hence the act of 1892, ch. 295, authorizing the county commissioners of Talbot county to issue and sell bonds and first pay out of the proceeds all proper claims held by residents of Talbot county against a certain railroad company, was held void; this is in reality taxing for a private purpose. *Baltimore and Eastern Shore R. Co. v. Spring*, 80 Md. 517.

The act of 1843, ch. 289, requiring the president of corporations to pay certain taxes on corporate stock, held not to violate arts. 8 or 23; mandamus is the appropriate remedy. The legislature may not only impose taxes, but may provide the means and details for their collection. Contemporaneous construction of the Constitution. *State v. Mayhew*, 2 Gill, 496. And see *Faust v. Twenty-third Bldg. Assn.*, 84 Md. 192; *Harrison v. State*, 22 Md. 487.

The object of the powers conferred in art. 81, secs. 18 and 215, of the An. Code, is to give all possible practical effect to this article. While it is the citizen's duty to pay taxes, his obligation is only to contribute his equal proportion of the taxes demanded, and there must be an orderly method for making the assignment to each citizen of his proportion; hence the demand to be made and the obligation to pay should be rendered definite before the tax is exacted. The power of county commissioners to levy taxes in any one year is restricted to a levy for the year, and, having made such levy, the power, with respect to that year, is exhausted. *B. C. & A. Ry. Co. v. Wicomico County*, 93 Md. 123.

This section is to be construed prospectively. The provision of this section to the effect that taxes hereafter provided to be levied shall be uniform as to land within the taxing districts, refers not to *assessments*, but to *future levies*. The provision to the effect that the general assembly shall by uniform rules provide for separate assessment of land, classification of improvements, etc., imposed a mandatory duty which the general assembly could not delegate, but it was not a self-executing provision. While the general assembly did not discharge this duty, it does not follow that valid laws relating to assessments, not in conflict with this article as amended, may not be availed of for that purpose; such laws are left in full force and effect. Art. 81, sec. 264, held valid and not in conflict with this article. See notes to art. 81, secs. 249 and 262. *Leser v. Lowenstein*, 129 Md. 249; *Jones v. Broening*, 135 Md. 242.

A seat on the Baltimore stock exchange is not "property" within the meaning of this article, and hence is not taxable. *Baltimore v. Johnson*, 96 Md. 738.

Compulsory labor of persons residing in a county for the purpose of keeping the roads in repair, with the privilege of providing a substitute or the payment of a sum in lieu thereof, is not "a levy of taxes by the poll" within the meaning of this article. History of this article. *Short v. State*, 80 Md. 398.

The clause in the act of 1880, ch. 444 (repealing a certain portion of the collateral inheritance tax law), providing that the act should apply to all cases of the particular collateral inheritance tax repealed, "heretofore claimed of, but not actually paid," etc., held not to violate this article. See art. 81, sec. 124, *et seq.*, of the An. Code *Montague v. State*, 54 Md. 488.

The only express prohibition in the United States Constitution on the taxing power of the state is that the states are prohibited (art. 1, sec. 10), save with the consent of congress, from laying any imposts or duties on imports or exports and from imposing any duty on tonnage. *Howell v. State*, 3 Gill, 25.

This article referred to in deciding that the county commissioners of Garrett county had authority to authorize the plaintiff to compile abstracts of title of unassessed lands in the county, and that the plaintiff was entitled to compensation therefor. *Tasker v. Garrett County*, 82 Md. 153.

This article referred to in construing art. 3, sec. 51, of the Maryland Constitution—see notes thereto. *Hopkins v. Baker*, 78 Md. 370.

Cited but not construed in *Foote v. Claggett*, 116 Md. 232; *Franklin v. State*, 12 Md. 246.

See art. 3, sec. 51, and notes to art. 3, sec. 33, Md. Constitution. See notes to art. 56, sec. 234, and art. 81, sec. 229, An. Code.