

On motion by Mr. Nicholson, the question was put, that the words "wagons of burthen," be inserted after the word "carriages." Determined in the negative.

On motion by Mr. Peter, the following was inserted in the first clause, "two wheel carriages, \$100, not exceeding 200, one dollar, 200 and not exceeding 400, two dollars. All over 400, three dollars. Four wheel carriages, 100 dollars, and not exceeding 200, one dollar. 200 and not exceeding 400, three dollars. 400 and not exceeding 600, four dollars. All over 600, five dollars.

Mr. Purnell moved to strike out the 2nd section, which directs that the owner or owners of such pleasure carriages, be directed to transmit, on or before the 1st day of May annually, to the clerk of the levy courts, a statement of the value of each of their respective carriages." Determined in the negative.

Mr. Loockerman moved to insert the words "at their pleasure," after the words owners of such pleasure carriages." Determined in the negative.

Mr. Nicholson moved to strike out "30 dollars," for the purpose of inserting "5" in the clause fixing a penalty for neglect of the duty prescribed by the second section. Determined in the negative.

Mr. Nicholson moved to strike out the 5th section, which excepts from tax Jersey wagons, and Cary-alls, which do not amount to sixty dollars. Resolved in the affirmative.

Mr. Merrick moved to reconsider the amendment proposed by Mr. Peter. Resolved in the affirmative.

Mr. Merrick moved to alter the words "\$100" as to two wheel carriages, to "\$150"

Mr. Wootton moved to make it "\$200." Which was determined in the negative.

Mr. Ireland moved "\$175." Determined in the negative.

The question was then put on "\$150." Determined in the negative.

Mr. Dashiell moved to make the tax on a two wheel carriage, not exceeding "\$200" in value, "one hundred dollars." Determined in the negative. Mr. Peter's amendment was again adopted.

Mr. Spencer moved the following as an additional section: And be it enacted, that if the collector of the tax of any county shall think the valuation made by any individual of his or her carriage, of any description, unfair or too low, then it shall be the duty of such collector to fix a value on such carriage and proceed to collect the tax on the same, agreeably to the terms of this law, and if any individual shall think that such valuation made by the collector as aforesaid too high, he or she shall be permitted to appeal to the commissioners of the tax of the county who shall determine the same; when Mr. Nicholson moved to refer the whole to the first of April. Determined in the negative. The amendment was then adopted.

On motion by Mr. Dorsey, that the following be added to the bill: "And be it enacted, that all carriages which shall pay a tax under this law, shall be exempt from county or state assessment.

Mr. Loockerman moved the following as a substitute: Be it enacted that all such carriages as are now assessed for county or state purposes, be, and the same are hereby exempted from the provisions of this act; and the question was put that the house assent to the same. Determined in the negative. The question was then put on Mr. Dorsey's amendment. Determined in the negative.

Mr. Chesley offered the following: "And be it enacted, that the following duties shall hereafter be paid annually, on every horse used principally for the saddle in the state of Maryland, by the citizens thereof to wit: on every such horse the value of which, together with the saddle and bridle therewith used, shall be \$50, the sum of 50 cents, and on every such horse, the value of which, together with the saddle and bridle therewith used, shall be \$60, the sum of 60 cents: on every such horse the actual value whereof, with the saddle and bridle therewith used, shall be \$70, the sum of 70 cents: on every such horse the value of which with the saddle and bridle therewith used shall be \$80, 80 cents: on every such horse, the value of which, with the saddle and bridle therewith used shall be \$90, 90 cents: every such horse the value whereof, with the saddle and bridle therewith used shall be \$100, the sum of one dollar, and on every such horse the value of which shall with the saddle and bridle therewith used, be of greater value than \$100, the further sum of 15 cents shall be laid on every \$10 additional value, until the value shall amount to \$150; and on every such horse the value of which, with the saddle and bridle therewith used, shall be upwards of \$150, the further sum of 20 cents on every \$10 additional value; and that every race horse of less value than \$500, shall pay \$5, and every race horse the value whereof shall exceed \$500, shall pay \$2 on every \$100 additional value. And be it enacted, that the owners of every such horse or horses, shall make returns of the actual value thereof on the same day to the same officer, and under the like penalties that are by this act imposed upon the owners of pleasure carriages, and which penalties shall be recovered in the like manner as those upon the owners of pleasure carriages, are by this act directed to be recovered. And be it enacted, that the duties hereby imposed upon saddle horses, and upon race horses, shall be collected in the same manner as the duties imposed upon pleasure carriages, are by this act to be collected.

Mr. McHenry moved to insert the words "except horses used for the purpose of agriculture." Determined in the negative.

Mr. J. T. H. Worthington moved to strike out the first \$50 and insert \$100. Resolved in the affirmative.

Mr. Wootton moved to add the following: "And for any piece of plate of the value of \$5, 50 cents, and 10 cents for every dollar over & above that sum, and for every gold & silver watch of the value of \$150, 2 50, and 50 cents for every \$10 over and above that sum.