

The PRESIDENT, *pro tem.*, stated the question.

Mr. KILGOUR asked the yeas and nays.

Mr. MERRICK said he hoped the gentleman, (Mr. Parke,) would withdraw his amendment. It certainly was unnecessary. It could effect no great good, nor, indeed, could it do any harm.

Mr. PARKE said if it was the wish of the Convention that the amendment should be withdrawn, he, (Mr. P.,) would withdraw it. He did not see that it could make any great difference, whether the amendment was incorporated in the Constitution or not. He had seen it in other Constitutions—he had seen it in the Constitution of California. He was willing, however, to withdraw the amendment.

But, after a moment's reflection,

Mr. PARKE stated that he preferred to adhere to his amendment.

The PRESIDENT, *pro tem.*, then put the question on the demand of Mr. KILGOUR for the yeas and nays.

The Convention refused to order the yeas and nays.

The question was then taken on the amendment and no quorum voted.

Mr. MITCHELL called for the yeas and nays.

The PRESIDENT, *pro tem.*, said he had some doubts whether the motion was in order, as the Convention had once refused to take the yeas and nays.

The question was then again taken on the amendment of Mr. PARKE, and was decided in the affirmative: yeas 30, noes 25.

So the amendment was adopted.

The bill of rights had now been gone through with.

But on a former day the Convention had informally passed over the thirteenth article of the said bill, which is in the following words:

Art. 13. "That paupers ought not to be assessed for the support of government, but every other person in this State, or person 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; yet fines, duties or taxes may properly and justly be imposed or laid, on persons or property, with a political view for the good government and benefit of the community."

The pending question was on the amendment heretofore indicated by Mr. RANDALL, to insert after the word "property," the words "within this State."

Mr. DONALDSON was entitled to the floor, but said that, as he understood it was the desire of his colleague, (Mr. Randall,) to express his views more fully than he had heretofore done, he, (Mr. D.,) would yield the floor.

Mr. RANDALL rose and said that, in order to present his views in reference to his amendment, he would avail himself of the offer of his colleague (Mr. Donaldson) to yield the floor to him for that purpose. He read a portion of the thirteenth article in the old Bill of Rights, and stated that the new declaratory article proposes to omit the words "within this State," so as to give the power to the Legislature to levy taxes on real and personal property whether in or out of this

State. The former Bill of Rights is framed with the express limitation that the taxing power is confined to property within the limits of this State. Such may have been the presumption without that express limitation. If the words "within this State" are now, however, stricken out, it would manifest clearly the intention to take away this limitation, and that the Legislature shall hereafter tax all the property, real and personal of its citizens lying out of this State. Is the Convention, he asked, prepared to say that taxes shall hereafter be imposed by the Legislature on the property of the citizens of this State all over the world? We are necessarily brought to this point by the difference found to exist between the two Bills of Rights. When he put the question to his distinguished colleague, not now in his place, (Mr. Dorsey,) how he proposed to tax *real estate* which might be situated in Florida, or Mississippi, or Europe—that gentleman informed him that it was not intended to tax *real estate* out of this State. In that case the change in the article effects what it was not intended to do, and should therefore remain as it is. Was it just, he would ask, to tax the property of our citizens lying beyond the limits of this State? He did not deny the existence of the power—the State had power over its citizens and their property of every description wherever it might be, unless prohibited by the Constitution. He did not therefore deny the power of the State to tax real property lying out of this State, but he did deny the justice of the exercise of such a power. Whether taxes are laid for carrying on internal improvements, or for any other object, all its expenditures are confined within its own limits, to benefit property in the State. Is it just that the property of the citizen lying out of the State should be taxed for any action in the State which in no manner adds to the value or utility of property out of this State. All our State legislation ought to be characterized by justice, that virtue which should be the guide of government, and faithfully administer in all its departments. The government should be a bright example to its citizens of justice. Within the State, where the property to be taxed will be improved by the contemplated action of the Legislature, it may be just to impose the tax, but where the property lies beyond the limits of the State and out of the reach of the improvements of the State's action, where its legislation can have no operation, its courts are not invoked to protect it or add to the facilities of its enjoyment—it is manifestly unjust to make it the subject of taxation by this State.

But there was another point in which it is unjust; it is unjust to the other States of the Union. If it were a mere proposition whether all the States of this Union shall tax all the property of their respective citizens, whether that property lie in or out of their respective limits, it would be another question—each State by its own action equalizing its own benefits by its losses, but that is not the case. Maryland alone I believe imposes such taxes on property beyond its limits—thus other States are unjustly treated, as we derive benefit from their property—they