

contribute his proportion of public taxes for the support of Government, according to his actual worth in real or personal property."

Now there is a restriction which will go far to restrict the power of the Legislature upon the subject of taxation. And what is the concluding proposition?

"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."

That concluding provision contains terms so broad and inconclusive and vague that there will very likely be a great deal of litigation if the action of the Legislature should happen to pass out of the usual routine of taxation.

Mr. PUGH. I would call the attention of the gentleman to the fact that the words "with a political view," are proposed to be stricken out by the amendment.

Mr. JONES, of Somerset. I think they better be stricken out, for they amount to nothing here, for the real object and meaning is that the tax shall be "for the good government and benefit of the community."

Now it occurs to me that especially in the condition in which we are now placed, with the evident necessity that there is for taxes to be derived from every proper source of income and revenue upon which the State can rely properly in the exercise of all the proper powers of government in a civilized and christian land—it seems to me that the power of the General Assembly to lay and collect taxes should be very broad and unrestricted. Now I submit that if the power of taxation, conferred by the States, through the Constitution of the United States, upon the Federal Congress, to be exercised upon the individual citizens of every State throughout the country—and which is broad and unlimited, being concurrent with that of many of the States—I submit that the power of taxation to be conferred by this Convention upon the General Assembly of Maryland ought to be at least as broad as the power of taxation conferred upon the Congress of the United States. I think that is a reasonable proposition, and that there need be no fear that any General Assembly of Maryland, in considering upon and adopting the proper subjects of taxation to raise the necessary revenue for the support of the Government, the common defence of the State, and purposes of education, will go beyond the usual and proper sources of taxation which may be found expedient by the experience of this State.

Now upon contingencies which arose upon former occasions, the General Assembly did attempt to raise revenue from some sources of taxation which were unusual in the history of this State, which at the time were considered as contravening the provision of the Consti-

tution which declared that taxes should be laid upon property, and that a man should contribute to the support of the Government according to his actual worth in real and personal property. Hence it was that when the law of 1841, chapter 325, called the income tax, was passed, assessing a tax of 2½ per cent. upon all salaries, professional incomes, and profits arising from all professions and employments, amounting to more than \$500, it was very generally considered to be onerous and oppressive, as very objectionable and very unusual, and by many lawyers that law was denounced as conflicting with that very clause of the Constitution, which we now have under consideration, that taxes should be upon persons in proportion to their actual worth in real and personal property. That act provided for the appointment of assessors, that every man's income should be assessed 2½ per cent.; and collectors were to be appointed, and the tax was to be collected and paid into the State Treasury. It was explained by the act of 1842, ch. 294, that the incomes to be taxed were those of lawyers, physicians, professors and teachers of colleges and academies, all officers of the State, and all salaries received by any person in the employment of any person, private association, firm or company, amounting to \$300, should be assessed 2½ per cent. And I believe that no law ever passed in this State, imposing any sort of tax for revenue, ever so signally failed of execution as this income tax law of 1841. It was denounced from the beginning as unusual and unconstitutional and it was very generally disregarded. In very many counties nobody could be found who would consent to be assessor. In some of the counties the County Commissioners would not appoint assessors, and the law was so amended as to give the Governor the power to appoint. But even then the law could not be enforced, except on those very patriotic individuals who did not object to the payment of the tax, and those gentlemen who were receiving salaries from the State, from which the tax could be deducted. I was absent from my county when the law was passed, when the assessment was made, and when the whole thing went into operation. I was absent upon duty, out of the State in fact. When I returned, some time during the summer of 1843, the collector called upon me and presented a bill of income tax for me to pay. Now I had never been asked a single question about my income; I had never even seen the assessor. I found that the assessor had estimated my professional income from the practice of law—and by the by I had for three years scarcely been in the county; but had been elsewhere, and my professional incomes had almost entirely fallen off—the assessor had estimated my income at three times what it actually was. But I paid the tax,