

a whole county were levied by poll. That, undoubtedly, was a great grievance and injustice. The origin of this, as shown by Bosman's History of Maryland, was an act passed by the Colonial Assembly, in the time of the Lord Protector, declaring that all the expenses of the colony must be paid by a tax levied by poll, &c.

The people of Maryland had been in the habit of borrowing many ideas from Virginia, both good and bad, and this was one of the bad. A poll tax proper was not grievous, and he was in favor of it; not of levying a poll tax on the woman or infant, but on the man, and the power to assess this tax should be confined to the Legislature. There was no danger of this power being abused; the members would be too much dependent on the good-will of their constituents to make it oppressive; it would be in the shape of a light income tax. He had an opportunity of knowing who paid the taxes in the city of Baltimore, and the burden of them fell heaviest upon the poor householders. This large class, who now paid no taxes, lived well, educated their children at the public expense and were protected on all sides by the law, yet they contributed nothing to the support of the government. He believed that a small poll tax levied on all the able-bodied men of the State would be cheerfully borne.

As the case stood, under the system of United States taxation, nothing was left for the State but real property, and the whole expenses of the State government were borne by the taxation upon real estate. The committee in the Convention of 1851 had reported in favor of striking out the clause, and faithfully endeavored to secure their object. The Convention, however, with a mistaken fear of the voters at home, retained it. The same discussion over it occurred in 1864, and mistaken appeals were made in behalf of the poor man. He hoped that this Convention would not be influenced by such considerations.

Mr. Vansant was in favor of the article as it stood. If the provision in relation to taxation on real and personal property was left out, we are all at sea as regards taxation. It will do a serious injury to the poor man. He was opposed to specific indirect taxation in all its forms, taxes by licenses, &c.; it had always paralyzed human industry. He was in favor of every man paying accord-