

of country, it cannot be regarded as a tax upon labour, when the minimum from which it proceeds is \$500. Mere labour will not command more than \$1.50 per day, unless in rare cases. It is therefore manifest, that the tax does not begin, even at the point where wages or the income of labour ceases. It takes a point something beyond the maximum of reward paid to labour. It is not imposed until some science or skill is exerted, to accomplish objects that mere labour is not equal to. If a tax were levied on labour, it would indeed be under a blind policy. Such a measure would limit the production of the nation, and thereby restrict the very means out of which taxes must be paid. But for the reasons stated, avoiding the imposition of a tax upon labor, the committee are not aware of any just rule of taxation which would burthen the income of the farmer derived from honest industry, and exempt a man in any other walk of life from the same exaction on the same income.

It is likewise objected, that the tax on the salaries of officers and the incomes of professional men is inconsistent with the provision in the bill of rights, which directs that each man shall contribute to the support of government, according to his worth in real and personal estate.

This objection was duly considered with reference to the provisions of the bill. It is conceded by those opposed to this tax, that the *income* may be taxed as personal property at the same rate at which the capital of a farmer or a merchant is taxed. Now the same instrument which requires the citizen to contribute according to his worth in real and personal estate, declares that all "taxes should be equal." The equality of imposing the same tax on a capital of ten thousand dollars and on an income of *ten thousand a year*, is not perceived, and probably cannot be shewn.

But dismissing this requirement of equality in taxes, the income tax cannot be shewn obnoxious to the other article recited from the bill of rights. All taxes are presumed to be taken from income. No government in this age would impose a tax, the effect of which was designed to reduce the capital of the citizen or subject; at least no government in a civilized land. The man whose income is gathered by daily toil, bestowed on a capital his industry has created, contributes from his income, his share in the support of government. From the same source the public demands are satisfied by him who draws his income from a patrimony, piously cherished and improved. What just reason will exempt the officer from the exaction of the government, because his income is the contribution of the other two? his income is the reward of labour—so is theirs. But it is urged, the office is not his property. To what purpose is it not his property? He enjoys all the profits with certainty. The seasons bring no chances that hazard his income. It is true "he sows not" but he is ever reaping. Nothing but the hand of his Maker, taking from him the life or reason it bestowed can interrupt the enjoyment of the profits of his office. But because the tenure by which offices are held will not admit of the transmission thereof to his heirs, it is