

tribute to the supplies demanded by the wants of the State, *ratably*—not that it shall defray the *whole* of the public expense. On the contrary, the authority to levy other taxes and to enact other sources of supply, is expressly declared and conceded in the very same article—while the only restriction it imposes on the exercise of the Legislative Power to derive supplies from the citizens personally, yet impartially, is to be found in its deprecation of, Taxes by the Poll.

The principle of the Income Tax Law, impartially applied, is perfectly consistent with every portion of this article, and in point of *adaptation* to its constitutional purpose, it is defective only, in that it saves from the Tax, incomes far exceeding those of Pauperism or sheer labor.

Persons, not less than Property, are objects of the protection and beneficence of Government—and as the person and personal rights of the citizen, must be at least as dear to him as his property, it would seem to be but natural and just, that Persons and Property, should bear, in at least equal shares, the charge of their Government.

The personal earnings of the citizen, are in truth, a much surer source of ability to pay taxes, than property is. Beyond the wants of the proprietor for his own use and occupancy, property is, not unfrequently found to be, rather expensive than profitable. Even that which is actually used and occupied by the proprietor, has its expenses, as well as persons—and such as shall be confided to agents or servants, without the active and skilful superintendence of the owner, will soon pass into other hands

Understanding the act as impartially applicable to all classes of our citizens, the rate of the Tax, or the fact of its looking to an assumed capital of ten times the amount of the income, becomes wholly immaterial until it shall prove to be excessive.

There is no greater *difficulty*, in estimating the value of one's services in the conduct or prosecution of his own pursuit, than in fixing the suitable compensation of like effort in the service of another—and but for such difficulty as there would be, there could be no room for the exercise of the Assessor's judgment—which is clearly demanded by the law. He would be, a mere collector of facts.

There is no sound distinction to be taken, between the position of the employed and their employers, to excuse the exemption of the latter. • Quite as large a proportion, of the one class as of the other, have property already taxed—and exactly so much of the time and attention of the employed, as is devoted to the service of others, must be withdrawn from and lost to, their private concerns.

The Treasurer would be very unwilling to have it supposed that, either the Property Tax Law or the Income Tax Law, was the fruit of his counsel or agency in their construction. He is the advocate of each, only so far as, he would advocate any and every constitutional Tax it shall please the General Assembly to direct, until enough of revenue shall have been raised, to accomplish the great purpose of restoring the public credit. He unfeignedly believes that, there can be nothing like prosperity in Maryland, public or private,