

until the broken faith of the State shall have been thoroughly repaired. From feeling and conviction, not less than from the admonitions of early instruction, he considers the first and most obligatory of temporal duties, to be that which the citizen owes to his country, and he cannot imagine any private demand upon the purse of the citizen, that should be more cheerfully satisfied than the call of the State.

He thinks that, a single and uniform Tax upon *all* income, if indeed it be practicable to have it all disclosed, without any reserve—or any simple system of revenue, that by bearing on the greatest number possible, would be made to bear lightly on each, and diffuse the charge of the public expense, at least as widely as is distributed the political power of the State and with it the power to *incur* expense—would be a very desirable substitute for both—and would enable the people of Maryland to pay double the amount required, with far less inconvenience to any, than is now felt in paying one half. But he is clearly for holding on upon, the taxes of every kind already enacted, and promoting their due execution and prompt collection, until *any* substitute that may be devised, shall have been matured and tested and put into full and productive operation.

Considering the very general understanding which seems to have obtained with the county authorities, that the Tax for '41 only, was to be collected in the past year, and that four of the counties were unable to procure Collectors, the collection of the Direct Tax has been extraordinarily successful—indicating a most commendable promptitude on the part of the citizens to supply the wants of the State, and very becoming diligence and punctuality on the part of the Collectors in the performance of their duties. The supplement of last session however, imports the impression of the General Assembly to have been, that the Tax for '42 also, was required to be collected in that year. It *indulges* the Collectors, for example, until June '42, for the instalment of the Tax for '41 by the original act required to be paid in March, provided one half the taxes for *both* years were paid in June — and it distinctly requires the additional 5 cents in the \$100 for '42 to be paid, one half in December '42 and the other in March '43, as if *postponing* the payment of the last half in consideration of the recent enactment of this addition to the rate.

The fact that the original act did not fix any time for the levying of the Tax for '42, other than the usual time of making the county levy, and that this time varied very much in the several counties, seems to have escaped the notice of the General Assembly.

The consequence is, that in all those counties wherein the levy for county or city purposes, happened to be made in or after the month of June, the fulfilment of the implied expectation of the Assembly, was impracticable—and from the want of certainty and perspicuity in both acts, it is yet questionable, whether the 20 cents Tax for '42, is payable earlier than, by such instalments in '43, as was the Tax for '41 in '42. If, as the Treasurer thinks, it *be* payable earlier—that is to say, by quarterly instalments beginning with the first quarter month next after the levy—it is so by implication only and not by dis-