

dry laws providing for the collection of internal duties on a variety of articles, amongst other articles taxed, are lands, lots of ground with their improvements, dwelling houses and slaves.

In the formation of this system of taxation, it either has been or ought to have been a primary consideration so to arrange it that it should not be more burthensome upon one part of the country than another, and that every citizen should as far as was practicable, bear his equal proportion of the public burthen.

Whether this desirable result will take place in the operation of the system of the general government imposing direct taxes, your committee do not consider themselves at liberty to enquire into at large, but they do conceive that the adoption of the proposed resolution would in its effects produce that inequality, which in the opinion of your committee should be avoided.

Should this proposed resolution be adopted, and the quota of the direct tax imposed upon the people of this state by Congress, be paid out of the public treasury it will become necessary at no distant period to pass a law laying a state tax, the operation of which would be unequal upon our constituents; for in that case all the assessable property in Maryland would have to bear its proportion of the burthen, together with that which the said resolution proposes to exempt from bearing its proportion under the system adopted by Congress.

By the thirteenth article of the bill of rights, a principle is established which we cannot disregard "that every person in the state ought to contribute his proportion of the public taxes according to his actual worth," in real or personal property within the state. The effect therefore of the proposed measure, if adopted, would be that one portion of property in Maryland will be taxed twice, while another portion will be taxed only once. A consequence so manifestly unjust, your committee cannot believe the house will have any agency in producing.

There are, in the opinion of your committee other objections against the adoption of the resolution proposed.

From the situation of our finances it is obvious that we should be under the necessity of resorting to additional loans for the purpose of meeting the payment of our proportion of the direct tax, unless we are prepared to make an immediate sacrifice of a considerable portion of the capital of the state which has been accumulated by the economy and foresight of our ancestors.

It is equally obvious as has been before remarked, that a state tax must be imposed. In that case it would soon be made manifest that the fifteen per cent deduction offered to the state for the speedy payment of its proportion, would produce no saving to the state. The interest on the loans which must be negotiated, the expense of organizing a new system of taxation, and the expences of collection would in the estimate formed by your committee exceed fifteen per cent.

Your committee cannot see any reason to believe that this offer to the several states on the part of the general government will be only made for the ensuing year; on the contrary there is cause to fear that its recurrence will take place annually for years to come.

If the state governments will release the general government from the responsibility of collecting taxes, it is easy to foresee that our troubles and burthens will be increased in magnitude, and extended in duration.

Your committee cannot forbear also to remark, that, whether we consider the present war in its causes, in its continuation, or in the manner and spirit in which it has been conducted, there is no circumstance connected with it which ought to induce this legislature to interfere for the sole purpose of relieving the general government from the odium of collecting the taxes which their own policy has brought upon the country. It is well known that a great part of the people are opposed to the war itself upon principle.

Your committee would ask what good reason can there be, why the General Assembly of Maryland should step forward and waste the funds of the state, merely to relieve the administration of the national government from the displeasure of public feeling and opinion.

In a state in which land holders alone have any power or influence in regulating public affairs, in the commonwealth of Virginia for example, it is very natural the constituted authorities when they have the means should be willing to pay their share of the direct tax, out of the general resources of the state, because it might have the effect of favoring the wealthy holders of property, and leaving the poorer classes of society to bear an unequal burthen. Upon the same principle, if the amount of the carriage tax, which each state has to pay could be ascertained, it would become the interest of the richer classes, that such a tax should be paid out of the common treasury of the state, leaving the state afterwards to provide means for itself by laying such taxes as would operate upon the poor as well as the rich, the humble as well as the fortunate ranks of life.

In no point of view in which the committee consider this subject, do they think that this legislature ought to take upon themselves such an accountability. They believe that fair policy, honest principle and the permanent interests of the state, all combine in rendering it the duty of the House of Delegates as truly representing the people of Maryland, not to interfere in the way proposed, but that the general government ought themselves to be answerable for the operation of those burthens, which their own course of measures, and the present unnecessary and ruinous war have inflicted upon the suffering people of this country.

In the language of the resolution submitted to your committee, it is proposed that the payment should be made out of any unappropriated money in the treasury; but there will in fact be no money unappropriated to meet such payment as will appear by the treasurer's account, and the report of the Committee of Claims.

It will appear by the said report and statement, that the state by the provident care and economy of our ancestors, is in the possession of funds consisting of stocks yielding an annual revenue which, for years past has relieved the good people of this state from the burdens of taxes.