

“ a Tax upon all lucrative Offices and Places of
 “ Profit, Benefices and Professions, a Tax upon
 “ all the Proprietary Manors, reserved and leased
 “ Lands, allowing the Proprietors of Lands to
 “ have a Deduction of Part of the Quit-rents, and
 “ all Debtors a Deduction of Part of their Debts.”
 The last was in *April*, 1759, by “ a Tax upon
 “ Land, a Tax upon all the taxable Inhabitants
 “ of this Province, an additional Tax upon all
 “ *Negroe* Taxables, a Tax upon all Ferries and
 “ Pilots, to be licensed by Virtue of this Bill, an
 “ additional Tax upon all Wheels, a Tax upon
 “ lucrative Offices, Places of Profit, Benefices
 “ and Professions, a Tax upon all Clocks, Watch-
 “ es, Saddle Horses and Mares, and a Tax upon
 “ all Perukes.” A Mode of Taxation was neces-
 sary to be established, upon some settled, equal
 Plan, which, when once found and experienced
 to be just, might stand and continue, in all future
 Time, as a Precedent and Foundation, whenever
 we should be called upon to raise Monies for His
 Majesty’s Service, and thereby avoid all farther
 Altercations or Delays, on such future Demands.
 Could then the People of *Maryland*, on this Oc-
 casion, do better than imitate, as near as their
 Circumstances would possibly admit of, the Wis-
 dom of their Mother Country? They took the
 Plan of the Land Tax in *England* for their Guide,
 and have drawn their Bill as agreeable to it as
 they possibly, in their different Circumstances,
 could frame it, and so as that all Property, as
 nearly and equally as may be, in whose ever Hands
 it was, should contribute to its own Defence.

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