

I am as much opposed to property qualifications as any one, and I shall oppose any amendment of this bill of rights having any tendency in that direction. But it is inconceivable to me that we cannot grant to the Legislature the power to lay taxes upon any basis, which at the time the taxes are laid, circumstances may render proper. A great deal has been said about the rich and poor in connection with this question. Now I am not for giving to the Legislature this power because I want to oppress the poor; I do it because in this time of heavy taxation, such as this nation has never before known, I am for enlarging the basis of taxation in every way it can be justly and properly enlarged. It is not the poor upon which this so-called oppression will fall; but those who are in any other position than that of poor men: the straggling, way-faring, temporary, and in many cases, rich population of this State, people who have amassed fortunes, and can well afford to pay any amount of Federal and State taxation. I am not for leaving it within the power of the Legislature to tax the poor man within an inch of his life, if I may use the expression; but I am in favor of giving the Legislature the power to make those other persons toe the mark, and contribute to the support of the Government.

As for any talk about going before the people, I am willing to go before the people upon that question. You cannot oppress men without property by saying that they shall pay taxes; because if they have no property of course they cannot pay a tax. The only practical effect of the proposition of the gentleman from Baltimore city (Mr. Daniel) is to introduce another element into the basis of taxation, which can be made available to lighten the burdens upon the holders of taxable property.

It has been gravely argued by gentlemen here, that this provision laying down the principle of the oppressiveness of taxation by the poll is so ancient, so venerable, so backed up by the authority of great names and better times than ours, that we ought not to touch it, as by repealing it we would be introducing a new element into our State, a system of law under which our people have never lived. Why, sir, we live under that system of law now; we now live under a Government whose Legislature has the right to impose a poll tax. The Constitution of the United States does not deny to Congress, but impliedly and expressly grants to it that power, in the clause wherein it says that a capitation tax shall not be laid except so and so. So we are at this very day living under a Constitution by whose operation the Congress of the United States is expressly invested with the power at any moment it chooses, to lay upon our people this very tax, which gentlemen here argue it would be oppressive for our State Legislature to impose.

That clause will be found in article 9 of the Constitution of the United States, section 5, which says:

"No capitation or other direct tax shall be laid, unless in proportion to the census," &c.

That is the law of the General Government now; the provision under which the Congress of the United States exercises its power.

Mr. SANDS. I wish to express just one thought suggested to me by the remarks of the gentleman who last addressed this house. Outside of that, I will adopt the remarks of the gentleman from Montgomery (Mr. Peter) as mine, I endorse them so heartily. The gentleman from Prince George's (Mr. Belt) says that you cannot oppress the poor man by levying upon him a tax which he cannot pay. I beg leave to differ from that opinion. I think of all feelings that any man in this world can be called upon to endure, the feeling of being a debtor and not being able to pay, is the worst. Suppose you impose upon the poor man a tax of one dollar a year, and he is compelled to meet the assessor and his neighbor day after day with the feeling that he is a debtor to the State to the amount of one dollar. Sir, I would not have that man's feelings for \$500, or even \$1,000 a year. Feelings are things in this world that go a great way towards the question of happiness and misery; quite as much as meat and bread. I think with Solomon, that a pot of herbs with content, is better than a stalled ox with hatred or any other such feeling.

How many thousands of dollars would be put into the treasury of the State, could be collected in this way, and for what purpose? The purpose of providing for schools, is the only one urged in its justification. Now we have been assured, and it is the fact, that the State has already an abundant fund, for this purpose, and all we have to do, is to provide means for making that fund available. I of course, admit the plain proposition that if a man has not a dollar in his pocket you cannot make him take one out; but you can make him feel the worse for not having it there.

I have been looking over the Constitutions of many of the States, and I find that whenever there is a poll or capitation tax provided for, the payment of that tax is a condition upon which a man is allowed to vote. Whether the people of Virginia vote now without paying their tax, I do not know. But unless they are now voting under a Constitution later than 1834, they are still voting under a property qualification.

Mr. PUGH. They are voting now under a Constitution nearly twenty years later than that—of 1851.

Mr. SANDS. The Constitution of 1834 is the latest which I have at hand.

Mr. PUGH. The gentleman has my assurance of the fact.

Mr. SANDS. Certainly; I do not dispute