

Mr. DENNIS. As to it being grievous and oppressive, all taxes are grievous and oppressive. I never saw a man in my life who did not consider it a hardship to be taxed. But it is one of those grievances we must all submit to. The question is, whether every one should not contribute according to his means. If he has not means in one form, and has means in another form, I hold that he should contribute for the support of the government from the means that he has.

Mr. MILLER. The course of this debate has at least shown one gratifying result; that there may be matters about which we differ by other than political lines; for those who advocate and those who oppose the amendment, seem to belong to each political party of this body.

The gentleman from Somerset who has last spoken, (Mr. Dennis) has very properly stated, that the question before the Convention now, is not whether a poll tax shall be laid, but whether we shall for all time to come prohibit the Legislature, who will be elected by the same constituency that have sent us here, from ever imposing such a tax. That is the true question before this Convention. The members of the Convention who framed the original bill of rights in 1776, declared as a general proposition, that the levying of a poll tax was grievous and oppressive. The gentleman from Prince George's (Mr. Marbury) asked if that did not demonstrate that the history of the world down to that time had always shown that the levying of a poll tax was grievous and oppressive. Not so. That is not a proper reading of the history of our country; for most of the colonies or States who achieved our revolution, gave their Legislatures at that very time the power to impose just such a tax, thus declaring that in their judgment it was not grievous and oppressive.

Mr. MARBURY. The gentleman has misunderstood me. I did not say that it was the opinion of men generally that the proposed tax was grievous and oppressive, but that the experience of those who framed our bill of rights had convinced them that it was grievous and oppressive, and ought to be abolished. I should like to ask another question. The gentleman says that he does not intend practically to apply this principle now. I think he said in the argument the other day, that he thought we ought to have everything which was required by the necessities of the country. Would the gentleman representing this county in the Legislature, move, with that view, to exercise the power to levy a poll tax upon his constituents?

Mr. MILLER. If necessity required it, I most certainly would. If necessity required the levying of a poll tax upon the people of Anne Arundel county, I know there is patriotism enough in my constituents to come up manfully and pay the tax.

I was saying that the fact stated in our bill of rights of 1776, by those who framed our Constitution of that day, that the levying of taxes by the poll is grievous and oppressive, is not historically true, excepting so far as their judgment in reference to the people of the State of Maryland is concerned; because it is an undoubted fact in history, that in most of the colonies that were engaged in the Revolution, and in many of the States down to the present day, they levy capitation taxes upon the people. They do not consider it grievous and oppressive. As a general fact, therefore, applicable to the people of all the States, as a universal proposition to be laid down, it is not true, and this Declaration of Rights does not prove it to be true, that capitation taxes are grievous and oppressive.

One word further. The reason why I vote for this amendment, or for giving the Legislature the power to levy a poll tax hereafter, at any time when the necessities of the State and the country are such that we shall be compelled to resort to that system of taxation, is this: We may shut our eyes to it as much as we please, but the days of heavy taxation upon the people of this State and of this country, are inevitably coming. I hope it may not be so, but I fear the time will come when we shall be taxed almost to the extent of taxation in England; where, as Sidney Smith says, everything was taxed, from the ribbon that decked the bride to the brass nails that were driven into the coffin of the dead. I am for giving the Legislature, who shall come after us, the power, if necessity requires it, to levy such a tax as this. I believe that it will be, when levied, a just tax, and will reach a class of citizens who are abundantly able to pay taxes and who pay nothing now. I willingly leave the mode of levying the tax altogether to the discretion of the Legislature. What I say now is, do not restrict, do not prevent the Legislature from exercising that power if they see fit. It is, therefore, for the purpose of enlarging the basis of taxation, the means of raising a revenue, for the purpose of paying a given burthen of taxes that must be paid, that I am in favor of the amendment.

I know the operation of the tax laws, as they have operated in this State hitherto; and I know that a large part of the property of the State does not go on our assessors' books, or contributes to the payment of taxes. It is almost impossible for assessors to find out and obtain the actual value of a man's property, real or personal. He has it invested in such way and in such manner as either, under the existing laws, to be exempt from taxation, or it is secreted and unknown to the assessor. But when a poor man has a house and a lot, and a cow, and a horse, the assessors can go and see them, and they will always put them down on their assessment book, and he is compelled to pay taxes on that property;