

equally strong, he was wholly opposed to the proposition. He knew many respectable men—men of the purest virtue and highest intelligence, who are utterly opposed to the accumulation of a large surplus in the treasury. Because it will tend to legislative corruption and induce an application of the surplus means to other purposes than the extinguishment of the State debt, which is beyond the reach of the State for many years, and not redeemable at the pleasure of the State. There are other equally virtuous and intelligent citizens who hold that it is the duty of the present generation to provide an ample fund to meet the interest on the State debt, but as all the benefit of the public works is to be felt in the future, that future should provide for the payment of the debt from the profits of the work.

It was not necessary for him at this time to indicate his opinion. Whenever the proper time should arrive for the explanation, he would be prepared to make it, but it was not in place now and here. We are here to make a Constitution. We have nothing to do with a tax system. He would now say, that if you adopt so many unexpected articles, you may prevent the adoption of the Constitution by the people. If such a principle as is now offered, be admitted, it would go as far towards the defeat of the Constitution, as any proposition can.

Many held the doctrine that we ought not to impose any tax beyond what necessity requires. There are many who calculate that if the estimate of the treasurer be correct, there will be in the year 1852, a great surplus, and if we leave that surplus to accumulate, year after year, it will open the way for gross frauds and corruptions. He implored the Convention, therefore, not to suffer itself to be drawn away from the path of duty, by the interposition of extraneous subjects. Let us put as strong a guard against involving the State in debt, or against new works of internal improvement. We may go the utmost length, in reference to those subjects, and rest assured that it will be sustained by the voice of the people. But he would again implore it not to meddle with the tax system. He was in favor of the payment of the public debt, but he was opposed to meddling with the tax system.

And in conclusion he would say, that he thought whilst the gentleman from Anne Arundel, (Mr. Donaldson,) was enumerating the gentlemen, who were entitled to such high honor for the part they had born, in sustaining the State's credit, he might, with some propriety, have referred to Col. Carmichael, of Queen Anne's. Mr. Bowie, it is true, reported the first tax law, but it was wholly inadequate. Col. Carmichael succeeded him, as chairman of the committee of ways and means, at its next session. He recommended an increase in the rate of tax, even a much larger rate than was carried by the legislature, and under that rate it is, that our treasury has proved so flourishing.

He begged further to say, that he had never intended to intimate to the gentleman from Kent, (Mr. Chambers,) that the legislature had the nerve at the session of eighteen hundred and thirty-nine, to provide for a direct tax. On the con-

trary, it had not the nerve. He had desired to sustain the course indicated by the Governor, but the legislature would not sustain him, (Mr. S.)

Mr. DONALDSON said, he had no intention of detracting from the merit of Mr. Carmichael, or any body else, nor had he pretended to enumerate all those who had assisted in retrieving the credit of the State. But the gentleman from Queen Anne's, (Mr. Spencer,) was mistaken in assigning to Mr. Carmichael the honor of establishing our system of direct taxation. The law establishing that system, was carried through the Legislature at March session, 1841, by the late Robert W. Bowie, and what the Legislature did the next session, when Mr. Carmichael, was chairman of ways and means, was to add five cents of tax on the hundred dollars to the twenty cents provided by the first law.

Mr. SPENCER interposed to say that he did not mean to be understood as claiming for Mr. Carmichael the credit of establishing the system, but as adding to the amount of taxes so as to make it more efficient. Mr. C. had himself proposed to raise the rate even higher than twenty-five cents.

Mr. DONALDSON said, that Mr. Carmichael certainly deserved credit for a course so manly, and he awarded it to him cheerfully.

Mr. CHAMBERS. The gentleman from Anne Arundel, was called upon by the gentleman from Baltimore, [Mr. Prestman,] to answer a question. Is it his intention to answer it? for, if so, I have another question to ask him.

Mr. DONALDSON. The gentleman from Baltimore rose immediately on my taking my seat, for the purpose, as he said, of asking me a question. After asking it, he made a speech himself, and, in conclusion, again put the question to me, and called for a reply. As bound, in courtesy, I was about to answer, but was anticipated by the gentleman from Queen Anne's, who got the floor.

Mr. CHAMBERS. The question I ask is, what is the ratio between the value of the works of internal improvement, to the city of Baltimore, and her expenditures therefor, as compared to the ratio between the value of the same works to Kent county, and the taxes paid by that county?

Mr. DONALDSON. In answer to the gentleman from Baltimore, he would say, that though the taxes are uniform, the greater portion of revenue is of course derived from that part of the State where the most wealth is concentrated, and where the largest business is transacted. The rich man pays a larger amount of taxes than the poor man, yet the tax is uniform, and each pays in proportion to his substance. This comparison applies to Baltimore and the other parts of the State. In reply to the gentleman from Kent, he had only to say, that every member of this Convention must be sufficiently conversant with the history of our internal improvement system, and its operation, to answer the question for himself.

Mr. MERRICK made some remarks, which will be published hereafter.

Mr. BROWN said the real question before the Convention was, will you, by putting this feature