

Most of his executive powers were subject to approval of the Council or could be made so by the General Assembly.¹ And, as noted, his term of office, if the legislature willed it, could be limited to one year. Suffice it to say that despite a provision in the attached Declaration of Rights that "the legislative, executive and judicial powers of government, ought to be forever separate and distinct from each other,"² the legislative branch was clearly predominant, both constitutionally and politically. Maryland had a modified form of parliamentary government, a political framework that lasted until 1837.

The General Assembly that convened in 1777 faced the immediate and unenviable task of financing an ongoing war with limited resources and an existing debt of considerable size. Most of this debt had been contracted by the Provisional Convention, which in addition to drafting the state's first Constitution had served as the de facto government of the province for at least a year. In order to finance its own programs and activities, the convention had issued bills of credit amounting to more than \$535,000, payable in gold and silver and secured only by the faith of the province.³ As its first fiscal measure, the new General Assembly decreed these bills of credit, as well as those issued by the Continental Congress, to be legal tender in Maryland.⁴

Revenues available to the General Assembly were limited. The traditional sources of license fees and fines remained. Poll taxes and quitrents, however, had been rejected as inequitable,⁵ and British control of the seas eliminated port duties.⁶ In substitution of these sources of revenue, the General Assembly, with undoubted reluctance, imposed a general property tax.⁷

It appears that these various fiscal measures, including the property tax, still proved insufficient to meet the demands of the war and to repay the state debt. The General Assembly was therefore required to continue the practice of issuing bills of credit and certificates of debt.⁸ It was prudent enough to secure these later issues, however, by a variety of property and excise taxes, which by 1782 had produced sufficient revenue to assure the punctual redemption of the obligations and thus to enable the General Assembly to repeal the special taxes.⁹

Not all of the state debt had been so well secured, of course, and once the war ended the legislature still found it necessary to address the problem of debt management. Fortunately a number of new sources of revenue had by then become available.

1. See, for example, Maryland Constitution (1776), arts. 33, 60.

2. Maryland Declaration of Rights (1776), art. 6.

3. John Archer Silver, *The Provisional Government of Maryland, 1774-1777*, Johns Hopkins University Studies in Historical and Political Science (hereafter JHU Studies), ser. 13, no. 10 (Baltimore: Johns Hopkins University Press, 1895); Matthew Page Andrews, *History of Maryland: Province and State* (Garden City, N.Y.: Doubleday, Doran & Co., 1929; reprint, Hatboro, Pa.: Tradition Press, 1965), p. 310; "Journal of the Convention, July 26 to August 14, 1775," in *Archives of Maryland*, ed. William Hand Browne et al., vol. 11 (Baltimore: Maryland Historical Society, 1892), pp. 6-7.

4. Acts of 1777, ch. 9. That act, apparently designed to create a stable currency, did not have its intended effect and was repealed by Acts of 1780, ch. 28. The repealer indeed declared those bills of credit not to be legal tender unless the parties to a transaction agreed to accept them as such.

5. See Maryland Declaration of Rights (1776), art. 13, declaring the poll tax "grievous and oppressive" and, in effect, prohibiting its imposition. Acts of 1780, ch. 18, formally abolished quitrents from and after 4 July 1776.

6. Hugh Sisson Hanna, *A Financial History of Maryland, 1789-1848*, JHU Studies, ser. 25, nos. 8-10 (Baltimore: Johns Hopkins University Press, 1907).

7. See *Report of the Maryland Tax Commission to the General Assembly* (Baltimore, 1888), pp. cxxxi-cxl, which gives a synopsis of the tax measures enacted by the General Assembly. Note in particular Acts of 1777, chs. 21, 22, the texts of which are not printed in the session laws.

8. See, for example, Acts of 1778, ch. 16. See also Acts of 1780, ch. 8 (directing the issuance of partially secured state bills of credit to replace the virtually worthless bills issued by the Continental Congress); 1781, ch. 23.

9. Acts of 1782, ch. 29.