

become actually free, and shall be reduced to slavery, under such regulations as may be prescribed by law.

20. The general assembly may impose such restrictions and conditions as they shall deem proper on the power of slave owners to emancipate their slaves; and may pass laws for the relief of the commonwealth from the free negro population by removal or otherwise.

21. The general assembly shall not emancipate any slave, or the descendant of any slave, either before or after the birth of such descendant.

TAXATION AND FINANCE.

22. Taxation shall be equal and uniform throughout the commonwealth, and all property, other than slaves, shall be taxed in proportion to its value, which shall be ascertained in such manner as may be prescribed by law.

23. Every slave who has attained the age of twelve years shall be assessed with a tax equal to and not exceeding that assessed on land of the value of three hundred dollars. Slaves under that age shall not be subject to taxation; and other taxable property may be exempted from taxation, by the vote of a majority of the whole number of members elected to each house of the general assembly.

24. A capitation tax, equal to the tax assessed on land of the value of two hundred dollars, shall be levied on every white male inhabitant who has attained the age of twenty-one years; and one equal moiety of the capitation tax upon white persons, shall be applied to the purposes of education in primary and free schools; but nothing herein contained shall prevent exemptions of taxable polls in cases of bodily infirmity.

25. The general assembly may levy a tax on incomes, salaries, and licenses; but no tax shall be levied on property from which any income so taxed is derived, or on the capital invested in the trade or business in respect to which the license so taxed is issued.

26. No money shall be drawn from the treasury but in pursuance of appropriations made by law; and a statement of the receipts, disbursements, appropriations, and loans shall be published after the adjournment of each session of the general assembly, with the acts and resolutions thereof.

27. On the passage of every act which imposes, continues, or revives a tax, or creates a debt or charge, or makes, continues, or revives any appropriation of public or trust money or property, releases, discharges, or commutes any claim or demand of the state, the vote shall be determined by yeas and nays, and the names of the persons voting for and against the same shall be entered on the journals of the respective houses, and a majority of all the members elected to each house shall be necessary to give it the force of a law.

28. The liability to the state of any incorporated company or institution, to redeem the principal and pay the interest of any loan heretofore made, or which may hereafter be made, by the state, to such company or institution, shall not be released; and the general