

though I have thought ever since that unless the State enforced it upon others, which it did not, it still owed me the fifty dollars I paid at that time for with the exception of a few men, who, like Gov. Pratt and some others, paid the full tax until the law was repealed, all the rest of the people of the State failed to pay the tax.

Now I am for removing every objection, by conferring upon the General Assembly the clear and constitutional right to levy an income tax, and the suggestions which come from my friend from Cecil (Mr. Scott) meets that view precisely. His idea is that those who enjoy the protection of the government should contribute to its support. They may be making \$3,000, \$4,000 or \$5,000 a year, in the way of salary. Upon what? Not upon any real and personal property that can be found and taxed. Yet there are many men who own a few acres of land which may be worth \$3,000 or \$4,000, the tax upon which may be \$50. Some man may own an acre of land only, and may have a wife and children to support by the proceeds of his daily labor, and may find it exceedingly difficult at the end of the year to pay the doctor's bills for his family, and the necessary expenses of clothing them, and have a pittance left to pay his State and county tax. And will you tell me that the man whose abilities can command a salary of from \$1,000 to \$5,000 a year, but who does not choose to invest his money in any estate that the State can reach, shall be allowed to go scot free? What is his capital in business? His talents, his character and his industry, and upon those he trades. Where? Here in this State, where he enjoys the protection of our laws, and where if he is injured in any way our State must pay the expenses of courts and juries to redress his injuries. And yet he is to be here, enjoying the full protection of our laws and our government, for whose expenses others are to be taxed, and is to contribute nothing to the support of that government, because he does not own real or personal estate that can be reached by the assessor and tax gatherer. Is that just?—Does not the contribution to the support of the government, according to a man's real ability to make that contribution, constitute the true relation of the citizen to the State, and the true basis of taxation? And should a man who invests what little money he may have in an acre of land in the county, or in a house in the city, that he may have a homestead for his wife and children, be compelled to pay a tax upon it; and others who have their capital to trade upon, while this man's capital is but the sinews of his body and the toil of his hands, others who are blessed by heaven with higher capacities and qualifications, and can command higher wages, perhaps live far easier lives, are to enjoy every protection of the government that this labor-

ing man enjoys, and yet contributes nothing to the support of that government? I do not think that is in accordance with any principles of equity and justice, or of sound policy in the organization of any government.

Now I maintain that it is the duty of this Convention to confer upon the General Assembly full power of taxation. I have no idea that any man who desires the protection of the State will hesitate a moment to pay a small part of his salary in the shape of a proper tax for the support of the government. And I maintain that it is the duty of this Convention to confer upon the General Assembly a power of taxation at least equal to and concurrent with that possessed by the Congress of the United States. And I have drawn up a provision to that effect, which at the proper time I desire to offer by way of amendment, and which I will read now as a part of my argument, and which is framed in accordance with the views I have had the honor to submit to the Convention. It is in these words:

"Article 14. The General Assembly shall have power to lay and collect taxes for the defence of the State, and the support of the government thereof, and for purposes of education; also to lay any imposts or duties on imports or exports which may be absolutely necessary for the execution of the State Inspection Laws; and also such fines, duties or taxes as they may deem expedient and proper for the good government and benefit of the community."

And I beg leave to read from the Constitution of the United States the terms of the grant of power to the federal Congress, to show that I have embodied in this article, which I shall offer as an amendment, those subjects of State taxation about which there can be no possibility of dispute; for there is a restriction, to which the States agreed, in the Constitution of the United States upon subjects of State taxation. The very first clause of the eighth section of the enumeration of the powers of Congress, is in these words:

"Congress shall have power to levy and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defence and general welfare of the United States, but all duties and imposts shall be uniform throughout the United States."

Then in the second clause of section ten will be found the restriction on the States:

"No State shall, without the consent of Congress, lay any imposts or duties on imports or exports, except what may be absolutely necessary for executing its inspection laws."

I propose to make this article correspond precisely with the Constitution of the United States, giving concurrent power to the General Assembly with that possessed by the Congress of the United States. And whenever