

The vote having been announced, Mr. RIDGELY moved to amend the amendment as amended, by adding at the close, the following: "Nor for any other purpose than the promotion of public education."

Mr. RIDGELY said: I do not propose to enter into any discussion of that amendment. The condition of my health, if nothing else, would prevent. I beg, however, to state that a capitation tax *per se*, notwithstanding the various definitions that have been given to the word "poll," is well understood by every body. It is a tax on the head, or the person, irrespective of all other circumstances. It confines itself to the man. It must therefore necessarily be a uniform taxation. There can be no graduating scale by which it can be made to address itself to the circumstances of the party. I have not been able to hear anything this morning responsive to the argument which has been made on this side of the House, that such a tax would necessarily be unequal and unjust. I believe, therefore, that if the majority of this House are determined that the Legislature shall have the power to pass a law which will have such an effect, it ought to be restricted, and not general; and that the only excuse or defense on which the exercise of such a power should be granted, is that the end justifies the means; and I know of no end, no interest of Government which would be better subserved, than by aiding the cause of universal or general education. We may disguise it as we please, when we go before the people with this Constitution, we shall be met with the execration that we have created a general power in the Legislature to impose a head tax.

I concede that the power indirectly exists; and I make that concession upon the theory of this decision of Chief Justice Le Grand, on the Court of Appeals, on the review of this very 13th article in the bill of rights, that the power exists in the State, either for revenue or for public purposes, to impose a tax on the person. But it does not address itself, although it substantially exists there, to the Legislature, in this grave form which the Convention will give to it by the open and direct avowal of the purpose to confer on the Legislature the power to tax men irrespective of their circumstances, simply upon the theory that they are men. To take away, therefore, from the offensiveness of the proposition, as much as in my judgment we can take from it, I propose to limit the power of the Legislature by confining it exclusively to the purposes of common education.

Mr. BELT. Before the vote is taken I will take the liberty of making one or two brief observations. The gentleman takes the ground that it is already the law of this State under the present Declaration of Rights, that the Legislature may impose a capitation tax. The proposition he now offers, therefore, is, not to change the organic law by investing

the Legislature with a power not heretofore conferred upon them; but to detract from the power with which, under judicial decision, the Legislature is invested. The weight of authority, therefore, will rest against his proposition, instead of in favor of it. Those who propose to let the law stand as it now is, with all the results of experience, cannot, of course, consistently with the view that gentleman takes, support his proposition.

There is one other matter to which I would like to make a brief reference. The gentleman, and in fact all who have occupied that side of this question, argue against granting the Legislature power to impose a capitation tax, because they say it will be dangerous and oppressive in its exercise. Some argue that it would be oppressive to one class of the population, and others that it would be oppressive to somebody else; but the gist of their argument was that they did not want to grant the power lest it should be abused. If this theory is to control us in our action here, we would better not create any Legislature at all; because the wrong that can be done to any class of people by impolitic legislation under the power to impose a capitation tax, will be as nothing, can be as nothing, compared with the infinite wrong that may be done by any Legislature by an unwise exercise of the powers which we all agree are conceded to it. Take the ordinary power of taxation. Here you wish to deny to the Legislature the power to impose a capitation tax upon the theory that they may not impose a sensible tax in that direction; one that will not be oppressive. Yet you concede to the Legislature the most irresponsible power of general taxation. What if the Legislature should pass a tax law taking nine-tenths of a man's property for taxes, or that one-half of every man's revenue should be paid in for taxes. That is possible as a law. That would be Constitutional. That would be within the proper limits of their power. No doubt it would be an abuse of power. It by no means follows that if you give the Legislature the power to impose a capitation tax they will necessarily use that to oppress the people, any more than that they will abuse the general power of taxation by passing laws that will be oppressive.

Mr. MILLEN. I do not think the gentleman from Baltimore county (Mr. Ridgely) has correctly stated the decision of the Court of Appeals. I do not think that they decided that it was competent under the 13th article of the bill of rights for the Legislature to tax the person. The amusements of the people, they say, may be taxed for purposes of revenue or as a police regulation. The question before the Court was whether a gentleman or a private club, keeping a billiard table, should pay a license; and they said it was competent for the Legislature to impose a tax for a license. I do not think that covers the case of a capitation tax.