

not in the service of the State or of others for *salaries or emoluments*, but in their own vocations or pursuits, for their own account.

It does not stop there, but

4th. And all *profits* (not *income* only or what is gained, but what is made or saved—in other words, the proceeds of economical as well as productive employment) arising from the practice of all professions, faculties and *employments*.

Besides property or capital, I know of no agents that can be brought into any employment, but *labor and skill*—and the fruit of these therefore, I understand to be the object of this tax—and of these only, because *incomes* to the extent that they may be referred to the agency of property or capital in any employment, are, by the act, expressly exempted.

With such reading and understanding of the act, my instructions have been prepared.

To object to the act, that it taxes industry and exempts idleness, would be querulous—as the same may be said of all taxes payable in money—which those who hav'nt it cannot pay, and none can lawfully get and long hold, either it or other property, without labor and skill. The universality nearly, of its application, (consistently with the just policy of forbearance in favor of *sheer* labor,) is at least an equitable principle.

The patriotic citizens of Maryland, it is hoped, will welcome *any and every tax*, until enough is raised to accomplish their country's solvency—enough—to set the good Ship of State afloat again, with sails all spread and banners flying—purged of stain or blemish.

It will be time enough *then*, if any be found exceptionable, to re-adjust the burthens of taxation, according to their own good pleasure—which their free Constitution happily secures to them the power of doing, whenever they choose.