

of peace was not finally signed until February 15, 1763, nearly two years after the close of the period covered by these Assembly proceedings. The Lower House continued stubbornly to refuse military aid unless political concessions were made by the Proprietary. Nor did the sharp reminder of Amherst that the more complete the victory of the British arms, the more advantageous would be the terms of peace, induce the Lower House to yield one tittle. The failure of Maryland and other colonies to make an adequate contribution to the cost of the defense of their frontiers was later to have far-reaching results, as the Stamp Tax imposed in 1764 by the British government was an attempt to make them pay at least a part of the costs of the Seven Years' War—and, it may be added, of future wars.

This entire period is marked by the continued struggle between the people and the Lord Proprietary, and the refusal of the Lower House as representing the former to agree upon a Supply bill for His Majesty's Service except one based on taxes imposed upon incomes derived from salaries, fees, professions and other occupations, and upon the assessed value of real and personal estates, including taxes upon lands of the Proprietary, a measure which he felt threatened his prerogative. Students of the history of income taxation will be especially interested in these bills as they seem to represent the first attempt made in the English colonies, or as far as can be learned in the English speaking world, to tax incomes. Passed in all nine times by the Lower House and as often rejected in the Upper House, they imposed among other forms of taxation a specified annual tax, varying with the different bills, upon the earnings of public officials and beneficed clergymen, as well as upon the earnings of physicians, lawyers, clerks, and factors. Thus in the 1760 bill the former group were taxed at ten per cent, and the latter group at seven and a half per cent, upon their earnings. An annual tax of one half of one per cent upon "the value of ready money", although uninvested, also imposed under several of these bills, was doubtless then looked upon by the wealthier class in the same light as a capital levy would be today.

The long and bitter contest, between the people as represented by the Lower House and the Proprietary as represented by the Governor and Council, was to have far-reaching effects. Professor Charles M. Andrews, dean of American historians, in a recent review of this struggle as recorded in the proceedings of the Maryland Assembly printed in the preceding volume of the *Archives*, (Volume LV), emphasizes the fact that the evidence found in these proceedings, while of especial concern for the history of Maryland, is of no less importance for the history of the entire British colonial world of that period, and illumines one phase of the struggle that was then taking place in the proprietary and royal colonies to throw off the restraining influence of the prerogative, and to give control into the hands of elected popular assem-