

eighty-four men to help complete the regular royal regiments now in America. The house thereupon resolved that there be appropriated from the funds to be raised under the Supply bill £8 bounty money to each man enlisting and twenty shillings to recruiting officers for each man enlisted. The vote on this motion was twenty-six to twenty-one, the Proprietary group voting in the negative, with the exception of the fickle Gantt and Sullivan (pp. 99-101). An address prepared by Edward Tilghman and John Hammond was thereupon sent by the Lower House to the Governor telling him of the action of that body (p. 102).

On April 5, the Supply Bill was brought in by Robert Lloyd of the committee (p. 104). A few days later certain items in the bill came before the house for consideration. The bill provided that an income tax of five percent be levied upon the salaries or earnings of public officials including the clergy (p. 544-545). A vote was taken whether there be a yearly tax of eight pence or one shilling, payable annually for three years, assessed upon every twenty shillings of the clear annual amount of the incomes or profits of lawyers, physicians, hired clerks, factors, agents, and managers trading within the Province. The house voted twenty-seven to twenty-three, party lines not seeming to enter, that the rate be fixed at eight pence. This was equivalent to a three and a third per cent income tax. It was then voted, thirty-four to eighteen, that every childless bachelor or widower between the ages of twenty-one and fifty whose estate was valued at under £100, be assessed five shillings annually in lieu of all other assessments under the act (p. 110-111); this being adopted after the house had refused by the same vote (but by a quite different line-up) to strike out the clause that the same tax be applied to childless widowers and bachelors irrespective of age. The house refused by a vote of twenty-seven to twenty-five to strike out the clause exempting any persons having three or more children, whose estate was valued at less than £50. By a vote of thirty to twenty-three it also refused to alter the character of the oaths as provided for in the bill that were to be taken by Papists and non-jurors (pp. 111, 112). On a final vote, the Supply or Assessment bill was passed, thirty-two to twenty-one, Gantt and Sullivan, who in earlier votes had often affiliated with the Proprietary group, now voting for the passage of the bill (pp. 113, 114).

As finally framed in the Lower House, it provided for the levying of a tax of one-half of one percent upon the assessed value of personal property, such as ready money and plate, white servants and negro slaves, live stock, wheel coaches, carriages, farm wagons, vessels of all kinds, grains, meats, and other farm products, country-made shoes and harness, stock in trade, and various other forms of personal property (p. 544). The bill contained, as did former assessment bills, features taxing land aimed directly at the Lord Proprietary. All Maryland landowners paid an annual quit-rent tax to him, payable in *sterling*, not in *money current* which circulated at a value considerably less than sterling. Under the bill a tax of one shilling four pence *current* money, equivalent to one shilling sterling, was to be imposed annually upon every twenty shillings *sterling* of the Proprietary quit-rents (p. 550). This