

and oppressive, and ought to be prohibited; that paupers ought not to be assessed for the support of the government, but every person in the State, or person holding property therein, ought to contribute his proportion of taxes for the support of the government, according to his actual worth in real or personal property; yet fines, duties or taxes may properly be imposed or laid with a political view for the good of the government and benefit of the community."

Mr. Keating offered the following as a substitute for article 15:

"That every elector in the State, and every person holding property therein, ought to contribute to the support of the government thereof."

Mr. Keating could see no reason why the poll tax was declared to be grievous. There was a large class of persons who enjoyed the high privilege of being electors, and yet paid nothing towards the support of the government. Many of these gentlemen went around dressed in broadcloth and sleek hats, and swinging their canes in such a manner as would not be attempted by plain country people like him. Many of these parties got salaries of \$1,000 or \$1,500, and yet, owning no property, they were beyond the reach of the tax gatherer. They were proud of that highest privilege of a freeman—the elective franchise—and should be willing to pay for it. Other States imposed a poll tax. The States on both sides of us did it; Delaware did it, and Virginia did it when she had a constitution.

Mr. Brown said the subject involved in the article under consideration was of great practical importance, and would become more so as the burdens of the people became heavier. He had given this subject some attention, and did not know why all poll-taxes should be grievous and oppressive. Poll-taxes, like all other taxes, might become oppressive. When this clause was first inserted in the Bill of Rights the men who declared those rights no doubt had great reason for it. The levying of general taxes by poll was, of course, onerous and oppressive, and that was a practice borrowed from Virginia when it was difficult to ascertain property valuation, and the taxes of