



Maryland Tax Laws in Force During the American Revolution

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Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 203 • p175 • Ch 21	An Act to Assess and impose an equal tax on all property within this state.	19 Apr 1777	1777	“Whereas the United States and each of the m have been compelled from the scarcity of Gold and Silver to issue very large and considerable Sums of Money in Bills of Credit as the only means to enable them to prosecute the present just and necessary War against Great Britain, in the Defence of their Lives, Liberties and Property, And whereas the quantity thereof now in circulation greatly exceeds the present Medium of Commerce, and nothing can tend so much to promote and maintain its Credit as reducing the quantity thereof, And whereas Congress on the faith and Credit of the United States have resolved to borrow a very Considerable Sum of Money for the purpose of carrying on the present War, and it is absolutely necessary to establish a fund for the punctual payment of the Interest accruing on such Loan, which can only be done by imposing such Taxes as our present Circumstances and the Exigency of our Affairs will admit—...” a tax was at the rate of 10s/£100 of private property was enacted. [Statute, p. 1]
Vol 203 • p175 • Ch 22	An Act relating to the assessment of Property within this state.	19 Apr 1777	1777	No new tax is authorize. The purpose of the tax remains unchanged. Those owing money are to be relieved from tax on the money they are to pay for their debt. Public offices of profit and various professions were taxed on their profit.
Vol 203 • p184 • Ch 14	An Additional Supplement to the acts for Assessment of Property.	17 Dec 1777	1777	The purpose of the tax remains unchanged. The returns show inequality in the valuations of property. Improvements in lands are to be considered. Healthy male slaves other than tradesmen are to be valued at £75. Silver plate is valued at 8 f4/oz, bar iron at £30/ton, and pig iron at £8.6.8/ton.
Vol 203 • p193 • Ch 7	An Act to Raise supplies for the current year.	16 Apr 1778	1778	“Whereas the united States have hither to carried on the present just and necessary War by issuing large Sums of Money in the Bills of Credit, and by borrowing on for [illeg.], and it is become necessary that Taxes should be laid as well for defraying the Current Expenses, as to establish a Fund for the punctual Payment of Interest accruing on Loans either to the Continent or this state Be it therefore enacted...that a rate of 5 shillings in the Pound on the annual value shall be set on all real and personal Property.....” [Statute, p. 1. Also see title.]
Vol 203 • p197 • Ch 2	An Act to aid the proceedings of Commissioners of Tax, and for other purposes.	20 Jun 1778	1778	Extended the time for Commissioners of the Tax to appoint clerks and assessors. [Statute p. 1] “Being a supplement to the last supply bill.” Hanson.

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Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 203 • p198-199 Ch 7	An Act to Raise the Supplies for the Year seventeen hundred and seventy nine.	13 Dec 1778	1779	“Whereas it is indispensably necessary as well for defraying the current Expenses as to Establish a Fund for the punctual payment of Interest accruing on Loans that the Pound rate assessment should be continued Be it therefore enacted... That a rate of five shillings on the pound on the Annual value shall be set on all real and Personal property....” [Statute, p. 1. The phrase “as well” refers to the purpose stated in the title of the act.]
Vol 203 • p210 • Ch 11	A Supplement to the act to Raise Supplies for the year 1779.	24 Mar 1779	1779	The \$15 million requested by Congress requires an increase in the 1779 Supply Tax. [Statute p. 1] “A further rate of 8f in the pound of the annual income of all property, that is, 40f out of every £. 100 to be levied.”
Vol 203 • p235 • Ch 35	An Act for the assessment of property within this state.	30 Dec 1779	1780	“...it is indispensably necessary as well for defraying the current Expences as to establish a fund for the punctual payment of Interest on Loans to this State, as also to recruit our Quota of Troops in the American Army and furnish them with provisions and Clothing....” [p. 1] The rate was set at £5/£100 pounds of property. Assessors were to return the names of the tracts of land and set values within the range of the best and worst lands as determined by the commissioners for each county. Healthy male slaves over 14 are valued at £75 maximum except tradesmen, who are valued at £125. Silver plate is valued at 8 f4/oz, bar iron at £30/ton, and pig iron at £9/ton. The law required a list of silver plate and ready money by kind at 7:00AM on 1 Feb. 1780.
Vol 203 • p242 • Ch 25	A Supplement to the act of the assessment of property in this state.	11 May 1780	1780	“...Congress has heretofore called on the United States for large supplies of provision and part only of the quota for this State hath been already procured and it being necessary for the purpose of paying the certificates issued for the provisions already obtained, also to supply our army with Cloathing and other articles to pay the County to recruit and defray the expenses of our Government, that an addition should be made to the assessment.” [p. 1] A further sum of £20 shall be collected as follows. £5 shall be collected by 10 June and £5 shall be collected by 10 November.
Vol 203 • p243-245 Ch 8	An Act for Sinking the quota required by Congress of this state of the bills of credit emitted by Congress.	June 1780 Session	1781-1782 5 years, starting 1 Jan 1781, but repealed in Nov Session 1782 (p343 • Ch 29)	Cites the Resolution of Congress of 18 March 1780, quoting it extensively. “...To secure the redemption of these new bills, there shall, in each of the five following years, be an assessment of property; and for every £. 100 there shall be paid a tax of one bushel of wheat, or 25lb. of tobacco, or one dollar in silver or in the paper itself. The product of this tax is to be invioably appropriated to the redemption of one sixth of the emission in every year after the 1st of January, 1781. Besides this fund, there is another, which is the product of certain duties imposed by this act on exported tobacco and iron, on every kind of imported spirit, wine, coffee, loaf sugar, and negroes, on marriage and ordinary licences, on registers for vessels, on commissions of marque and reprisal, on home-made spirit, and on billiard tables.” The tax on marriage licenses would be a fee. The tax is covered on pp. 6-7 in the statute. The value of gold and silver coin is specified on p. 13.
Vol 203 • p259 • Ch 25	An Act to Raise supplies for the year 1781.	15 Jan 1781	1781	“For raising necessary Supplies for the ensuing year” [Statute, p. 1] “This act imposes a rate of 30f in the £. 100, to be paid in fresh pork at £. 3 per hundred, beef at 48f, barrellled pork £. 8 10 0 per barrel, containing 220lb. wheat at 7f6 per bushel, wheat flour separated from the bran and shorts at 18/9 per short hundred, transfer tobacco at 17f6, and crop tobacco at 20f per hundred, Spanish dollars at 7f6, and gold, silver, or new bills of the emission of this state, at their respective comparative passing value, at the time of payment.”

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Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 203 • p261 • Ch 32	An Act to Explain that part of the act for sinking the quota required by congress of this state of bills of credit emitted by Congress, which relates to the duty imposed on ordinary licenses.	Oct 1780 Session	1781-1782	No details beyond the title are provided by Hanson. This act would clarify Ch 8 pp. 243-245 on page 2.
Vol 203 • p278 • Ch 3	An Additional Supplement to the act for Raising supplies for the year 1781.	May 1781 Session	1781	“Allowing bacon to be paid for the tax at the rate of 1f per pound.” Ham also allowed.
Vol 203 • p282-283 Ch 23	Emission of bills of credit not exceeding £200,000 in the security of double the value in Lands to defray expenses of present campaign.	May 1781 Session	3 yrs. 1781-1783	“For the redemption of these bills, there is in the first place imposed a tax, payable in specie or in the said bills, of 3f9 in the £. 100, according as property may be valued for three successive years, to be collected and paid into the treasury, with other public taxes, by the 20th of September in 1782, 1783, and 1784.”
Vol 203 • p283 • Ch 25	A Further Supplement to the act to Raise the supplies for the year 1781.	May 1781 Session	1781	Fixes value of bills of credit received in payment of taxes. Also deals with dates of payment.
Vol 203 • p288 • Ch 4	An Act to Raise supplies for the year 1782.	Nov 1781 Session	1782	“For raising necessary Supplies for the ensuing year” [Statute, p. 1] “By imposing a tax of 45f on every £. 100 worth of private property.” Commodities could be used in the payment of the tax. This is in line with supply taxes of other states, although the summary does not state the purpose.
Vol 203 • p296 • Ch 19	Supplement to Raise supplies for the year 1782.	22 Jan 1782	1782	“Directing crop tobacco to be received at 20f, with an allowance of four per cent. for cask, and transfer not to be received at all. “

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Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 203 • p324 • Ch 54	An Additional Supplement to the act to Raise the supplies for the year 1782.	15 Jun 1782	1782	Reduces the tax rate for the 1782 Supply Tax from 45f in the £. 100 to 30f. "...five shillings current Money part of the said Thirty shillings shall be paid in foreign Gold or Silver coin ...or in Continental Bank Notes on or before the first day of August next....." "...twelve shillings and six pence current money part of the said thirty shillings shall be paid or discharged by Specifics in Tobacco, wheat. Flour. Wheat. Beef on the Hoof, Barrelled Pork, Bar Iron, on in Bills of Credit...on or before the twentieth Day of August next...." "...twelve shillings and six pence current money the residue of the said thirty shillings shall be paid or discharged by specifics or Bills of Credit...on or before the first Day of November nest....." [p. 1]
Vol 203 • p329 • Ch 6	An Act to raise supplies for the year 1783.	2 Jan 1783	1783	<p>"For raising necessary Supplies for the ensuing year" [p. 1] "A tax of 25f is imposed on every £. 100's worth of property...." "One fifth of the specie received under this act is appropriated to the use of congress; the residue is first appropriated to the support of the civil list; and the money arising from the sale of the specifics shall, in the first place, be applied to the discharge of a year's interest on specie certificates." Both the assessment lists and a summary are to be sent to the Clerk of the House of Delegates.</p> <p>The 1783 Maryland tax list is indexed by the Maryland State Archives at www.msa.md.gov/msa/stagserv/s1400/s1437/html/ssi1437e.html. The index, however, includes paupers who paid no taxes.</p>
Vol 203 • p343 • Ch 34	Supplement to raise supplies for 1783.	15 Jan 1783	1783	Merchant Grist mills, Forges, Furnaces, Stills, and fulling mills are not to be construed as tax-free mechanics tools. [p. 1] "...each collector is required, by the 10th day of every month (beginning with June next) until all the taxes due in his county be collected, to make out an alphabetical list of those who shall have paid their tax, before the 1st day of the month. One copy of such list he is to lodge with his county clerk, and another copy he shall send, by the first opportunity, to the intendant. This provision was calculated to stigmatize all such as, at that critical time, should neglect so important a duty as that of punctually paying their taxes."
Vol 203 • p153 • Ch 1	An Act for Laying the levy in Anne-Arundel County.	Feb 1777 Session	1777	The list of taxables for several of the hundreds not having been returned, any three justices can appoint people to take the lists. Justices in other counties where the levy has not been laid are similarly empowered. No purpose is stated.
Vol 203 • p218 • Ch 19	An Act to enable the justices of Frederick and Montgomery counties to assess a sum of money sufficient to defray the expenses of the commissioners in dividing Frederick County.	Nov 1779 Session	1780	County courts to levy ½ the amount due the commissioners for dividing the county.

Statutes Which Do Not Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 203 • p256 • Ch 11	An Act to Extend the time and to enforce the collection of the taxes in several of the counties within this state, and for other purposes.	Oct 1780 Session		The two previous taxes were consolidated.
Vol 203 • p257-258 Ch 21	An Act to Prevent frauds and abuses in the collection of the tobacco taxes, and to extend the time of payment of the tobacco tax.	Oct 1780 Session		Collectors must account on oath. "...many evil disposed citizens of this state have purchased up tobaccos and paid the same to the sheriffs or collectors of this state, for many of the citizens of this state, in discharge of their tobacco tax, without being requested so to do, and have taken bills, bonds or notes, for the payment of greater sums of money than the tobaccos paid to the said sheriff amounted to at the market price at the time of taking the said bill, bond or note...." Provisions to end this practice.
Vol 203 • p259-260 Ch 26	An Act to authorize the County courts to impose an assessment to defray their county charges.	Oct 1780 Session	6 yrs. 1781-1783	Any three or more justices of a county at the June or August Courts shall "...adjust the ordinary and necessary expences of their several counties, including an allowance for the poor of their county, in real money...." "the clerk of each county shall, and he is hereby directed, to keep a fair and accurate account of such assessment or rate, and how disposed of by his county court, in a book to be kept for that purpose alone, and shall annually, within one month after such assessment ... transmit a copy thereof to the governor and council...."
Vol 203 • p314 • Ch 27	An Act to make valid the proceedings of the commissioners of tax for Dorchester County.	Apr 1782 Session	1781?	Commissioners did not act on the mandated days, but substantially performed their duty. This validated their action and relieved them of fines.
Vol 203 • p331-340 Ch 17	An Act for the more effectual Paving the Streets of Baltimore-town in Baltimore County, and for other purposes.	Nov 1782 Session	1783	Taxes were levied in Baltimore "...towards paving, cleansing, and keeping in repair, the streets, lanes and alleys, and for mending, building, and keeping in repair, the bridges within the said town, viz. On every foot front of improved and unimproved lots in those parts of the streets fixed on to be paved, or that may have been already paved....".

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Statutes Which Do Not Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 203 • p343 • Ch 29	An Act to Repeal the taxes and duties imposed and appropriated for redemption of Bills of Credit emitted in the years 1780 and 1781.	Nov 1782 Session	1783	Repealed pp 243-245, Ch 8. Arrears were to be collected.

Laws of Maryland, Made Since 1743 (Hanson's Laws of Maryland 1763-1784) (Abstracts only) <http://www.msa.md.gov/megafile/msa/speccol/sc2900/sc2908/000001/000203/html/index.html>

Note: Hanson's Laws of Maryland 1763-1784 summarizes laws rather than gives their text. In some cases it has been necessary to examine the original statutes in the Maryland State Archive for sufficient detail to determine whether a statute provides a basis for Patriotic Service and to determine which law mandated a particular tax record. For all of the taxes determined to provide evidence of material support for the Revolution, the actual statute was photographed and examined.

Quoted acts/laws are presented with the exact spelling and grammar as originally written. The Subcommittee has suspended the use of (sic) where it might ordinarily be used to keep the quotes as clean and clear as possible