

this tax might be made to the advantage of the State. Under the present system, there are no checks of practical utility upon the Stamp Office, and no means of testing the accuracy of the accounts of the Commissioner, so far as the return of money, collected by him, is concerned.

The same principle, which suggested the establishment of the Comptroller's Office as a check upon the Treasurer, demands that some means should be adopted, by which the accounting officer of the Treasury should be enabled to judge of the correctness of all accounts submitted to him for audit. Such a change could be readily effected by removing the Stamp Office to the City of Annapolis, and placing the same under the charge of the Comptroller.

It should then be made his duty to issue from his office to the Clerks of the several Courts in the State stamped paper, parchment and vellum, both printed and in blank, in such quantities as might be desired, to be sold by them, in the same manner as the Stamps, now received from the Commissioner, are sold in the Counties. By this means, each of the Clerks would be charged with the Stamps received, and all the money from this source of revenue would pass through their hands. This arrangement would form a complete check, by which every dollar received could be known and ascertained at the Treasury Department.

Such a system would reduce the expense of the Stamp establishment to a considerable extent. It would work no inconvenience to the citizens of Baltimore, where alone the change would operate, because they would be able to obtain from any of the Clerks of the several Courts such Stamps and in such quantities as they might require.

The change suggested would add to the duties of this Office a large amount of labor, but it would be attended with results so highly beneficial to the interests of the State, that it demands an earnest recommendation.