

the especial care of the legislature; and that instead of imposing unnecessary burthens upon them, they should hold forth sufficient inducements to command the services of men of talents, as well as integrity, to fill them; and the people would thereby be greatly benefitted.

That there may have been some remission of duty among the great number of those who have been appointed to such offices, is not improbable. *But your committee are decidedly of the opinion, that if there be any such remission of duty, or any grievance, it is not to be corrected by this tax.*

That the whole system, which the experience of half a century has proved to be a good one, should not be oppressed and prostrated, and the people thereby seriously injured, merely with a hope that it may possibly compel some officer to a more punctual performance of his duty. But a law passed at the last session of the legislature, (chapter 208,) will prove sufficiently severe to correct any evil which may exist in this respect. The third section of that act declares, "that upon a verdict being found against any of the officers aforesaid, for a neglect of duty, it shall be considered a misdemeanor in office, and the court, executive of the state, or legislature, (as the case may be,) shall immediately proceed to appoint a fit and qualified person in his place." And as the attorney general is obliged to prosecute the bond of any officer who does not perform his duty; and as all the officers are compelled to renew their bonds every two years, your committee therefore think, that any evil which does, or can exist, will now be most effectually and promptly corrected.

Your committee also believe, the law "to tax certain offices," to be unconstitutional, because the constitution intended to place the persons filling those offices, above the influence of fear, favour, or partiality; and if burthens be imposed on the offices, so as to take away their substance, there would be no use in guarding the shadow.

Your committee also find, that the tax operates only on a certain class in society, who ought not to be singled out as proper objects of *extra* taxes and *extra* burthens; and that it is either partial, operating only on a few, or an indirect tax through those few, on the most helpless; that is to say, the suitor in a court of justice, and the widow and orphan. Your committee therefore trust, that this subject will receive the serious consideration of this honourable body, and that they will pass the accompanying bill, reported by your committee.

All which is respectfully submitted.

By order, George A. Farquhar, Com. Clerk.

Which was read, and the usual number of 106 copies