

money, enough will be saved to pay the deficiency, and to leave a small balance in the Treasury. It will then be necessary to provide a small additional revenue to meet the demand that will be made in the early part of the next year. This can be done by so amending the license law, as to make it apply to all traders, whether importers or not, who sell goods by the piece, and to require that each person, applying for a license should pay more or less, according to his capital in trade. The Committee propose that there should be three grades of licenses, the lowest to be twelve dollars, and payable by retailers whose capital does not exceed one thousand dollars; the next to be fifteen dollars, and payable by those whose capital exceeds one thousand dollars, and does not exceed three thousand dollars; the highest to be twenty dollars and payable by those whose capital exceeds three thousand dollars; the grade to be determined by the person applying for the license. This change would produce a considerable addition to the revenue, would be just in principle, and would cause the merchants to pay nearly the same proportion of the expenses of the State Government that is now borne by the landed interest, in the payment of the county assessments. The revenue derived from this source is collected by the clerks of the county courts, who are under no checks, and who consequently have it in their power to defraud the State of considerable sums. Your Committee do not mean to intimate that frauds have been committed by their officers, or that any part of the money collected by them has been withheld, but considering it unsafe, in the Government, to depend too much upon the honesty of its agents, they recommend the adoption of some measure to secure correct returns to the Treasury of this important branch of the revenue.

All which is respectfully submitted,

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of the Committee of  
Ways and Means.