

tice. The design of this limitation is two-fold; first, to curtail exorbitant incomes; and, in the next place, to pour the surplus fees into the public Treasury. The number, and maximum salaries of subaltern employees should, therefore, be fixed by law. This can readily be done; as, the past experience of the different offices, under the old system, can easily be made to furnish you a basis for your calculations. Some reasonable latitude, to meet contingencies, may be allowed, which will not impair the efficacy of the restraints imposed. This precaution, superadded to the requirement of annual reports from the chief officers, under oath, of the gross amount of fees received, will constitute as perfect a safeguard, as the nature of the case admits of. It is, also, advisable to require that all Clerks of Courts, having the collection of the revenue from licences, should, annually, publish a list of the names of those, to whom such have been granted, during the year, for all purposes, excepting marriage; together with the specific amount received upon each license issued. This would be a reliable protection against fraud; exposure being unavoidable. On marriage licenses, the tax is specific; and, the Treasurer issues blanks, which are receipted for, by the Clerks. Although, it is not to be presumed that, any public officer would be guilty of a dishonest act; yet, it is the theory of our legislation that, all necessary checks shall be imposed. The great latitude, which exists in the present mode of collecting this important branch of the indirect tax, is a violation of that theory; and, with an unfaithful officer, might subject the State to heavy losses. Licenses vary in amount, according to the character of the business, and the value of the stock in trade. Under the present system of collection, there is no certain mode of ascertaining the amount actually received. Every thing depends upon the faithfulness of the clerk. This is a degree of confidence, which is not reposed, by law, in any collector of the direct taxes in the State; and, cannot be excused, upon the plea of necessity. You may judge of the importance of this recommendation, when I inform you that, the revenue, derived from licenses, (exclusive of those for marriages,) during the year 1850, amounted, in the aggregate, to the sum of \$114,263.95; and, for the year just closed, to the sum of \$129,765.42. I will, here, mention an inconvenience, which has been brought to my notice by the Treasurer. Some of these Revenue Officers are in the habit of postponing their final settlements, at the Treasury, until the last day of the fiscal year. The books of the Treasurer are, thereby, kept open and unposted; and heavy accounts are crowded upon him, at so late a period, as to occasion great delay in the arrangement of his varied and elaborate report. This inconvenience extends to the Executive; who is, thus, for an unreasonable time, deprived of the means of obtaining the financial information, which it may be necessary to use in the Annual Message. It may, perhaps, be well for you to consider the propriety of changing the fiscal year; which now terminates at a period, too near to the meeting of the Legislature.