every officer will say he does not come under from their own taxation. The tax-payers it.

The PRESIDENT. The gentleman is mistaken in that respect. A very large revenue is derived from that source.

Mr. Stilling. By the last report we received \$5,000.

The PRESIDENT. The gentleman is mistaken. The county of Frederick produces more than that.

Mr. STIRLING. What office?

The PRESIDENT. Register in the county clerk's office.

Mr. Stirling. That is exactly what I say. That is all provided for by law by another provision of the constitution. If the chair will allow me I will explain that. There are will allow me I will explain that. There are other sections providing that no clerk or register shall get more than \$2,500, and that the excess shall be paid over. That is perfectly independent of this section. There are various acts of assembly making such provision. It is true that there are certain officers who have not complied with the provisions of this section; but if they have not complied, it has been the fault, not of the law, but of the practice under the law. The law as it stands works this public injustice. It takes out of the pockets of the several counties and the city of Baltimore, money drawn from their tax payers, and puts it into the treasury of the Take the office now held by my colleague (Mr. Thomas,) in the city of Balti-The fees of the State's attorney in Baltimore city are paid partly by those parties arrested and tried, and partly by the city of Baltimore, a very small portion by criminals, because criminals in general have very little money and do not pay the costs, but chiefly from the municipal treasury of the city of Baltimore. The fees altogether amount to four or five thousand dollars a year. The excess over \$3,000 which the State's attorney receives, he is required under this provision to pay into the State treasury. It is a yearly taxation of the city of Baltimore to the extent of \$1,500 or \$2,000 as the case may be, for the benefit of the State treasury. The officer is first required to pay his own salary, and the excess he is required to pay into the treasury of the State. So it is with the sheriffs. A large portion of their fees are paid by the county; but the excess is not paid into the county but into the State treasury. If there is an excess, it inures not to the benefit of the county but of the State. On what principle should the State thus tax its own municipalities and subdivisions? That is the result of this policy; for nine-tenths of all these fees come out of the treasury of the several counties. The fees of the clerks are different.

The PRESIDENT. If you change this you will have to increase the taxation by this amount.

Mr. Stirling. At any rate the counties should have the right to retain what is raised State.

pay these fees, and they are paid over to the officer, and the officer pays them over to the State. I say this is robbing the counties for the benefit of the State treasury. The city and counties ought to pay their portion of the State tax uniformly. This is an unequal mode of raising taxes for the benefit of the State. But in the case of clerks and registers it is perfectly fair; for they get their fees out of suitors, and it is an indirect mode of State taxation, perfectly proper. That is already This section covered by previous legislation. only embraces two or three classes of officers, and in these cases the city and county officers are taxed for the benefit of the State treasury. This money comes out of the pockets of the counties and of the city, and if you wish to provide that no officer shall receive more than \$3,000, he ought to pay back the excess where he got the excess; and not receive the excess from the counties and pay it here. I shall therefore vote most unquestionably for the amendment of my colleague.

The amendment was rejected.

Mr. CLARKE. The amendment was in the ninth line; and that only raises the question where the returns shall be made. The twelfth line, I think, would be the proper place to offer the amendment to raise the question where the money should be paid.

Mr. Ridgely. It is precisely the same

question.

The President. One makes the return, and the other the payment.

Mr. Thomas. I do not think it is the same question.

The PRESIDENT. No; it is not the same question.

Mr. Stirling submitted the following amendment:

After the word "direct" in line 5, insert: "But such portion of such excess as has been paid by any county or the city of Baltimore shall be paid over by the treasurer of the State to such county or city respectively.

Mr. Stirling said: It is proper to account to the State, to show the State where the money came from; and then it is proper that the State treasurer should pay it back to the counties of the State from which he received

The President. I should think there was enough of that business already in that department. To receive money from the city of Baltimore, for instance, and pay it right back to the city is a work of perfect and entire supererogation. It only imposes upon the comptroller of the State a burden, from which the State does not get a tenth of a cent advantage.

Mr. STIRLING. No, sir; the State may get cheated, if it is not so.

The PRESIDENT If they would cheat the county authorities, they would cheat the State.