

Such being the case, the responsibility I owe to the people of the State, who have chosen me to superintend their financial interest, require that I should trouble the Senate with the consideration of this communication.

The revenue bill was submitted to the General Assembly on the 22nd day of January last, engrossed in bill form, and was ordered to be printed on the following day, and within a few days was placed on the files of the members of the Houses.

Having been originally prepared with great care and study, after the changes proposed had been copied and submitted to friendly counsel for their suggestions and opinions, the bill was carefully considered by the Committee of Ways and Means, in the House of Delegates, and after debate and consideration, passed the House of Delegates with but few amendments. It had been previously subjected to the scrutiny of the tax authorities in the city of Baltimore, and its main features had been published in the newspapers.

I cannot, therefore, but regret that the Committee on Finance was unable to spare the time necessary to its consideration, without trenching too much on the time necessary to the consideration of other important business.

I should have been glad that an opportunity could have been afforded me to read over the bill to the Committee, and to explain the importance of the changes proposed to be made in the present law, and the benefits intended to be secured by those changes.

This would probably have occupied the time of the Committee for a few hours, and after being in possession of the reasons for the proposed changes, I am quite sure the Committee would not have been seriously embarrassed in the consideration of the measure.

I cannot but respectfully express my regret that the Committee of the Senate have declined to consider it.

I still desire to offer to the Committee, or to the Senate, any explanations necessary to a full and necessary understanding of the provisions of the bill, and would be gratified if the time could be afforded for that purpose.

I call especial attention to the fact, that unless the portions of the bill relative to National Banks, be enacted into law, those institutions which are so disposed, will continue to escape taxation for State purposes, for the next two years.

In view of all these circumstances, I have felt it to be my duty to present these views to your Honorable Body, leaving