

and copies thereof forwarded to the Comptroller, immediately after the imposition of the tax, and the Clerks of County Commissioners are required to forward to the Comptroller within thirty days after the levy of the tax for the year, statements showing the amount of tax placed in the hands of each Collector, giving his name, &c.

By the law of Congress, approved July 1, 1862, all such bonds are required to be stamped, and without the proper stamps, the bond is declared invalid. The information required to be given by Clerks of Commissioners, early in each year, is withheld beyond the time fixed by law for this duty by almost all of the Clerks in the State; and the copies of Bonds are, in most cases, either not sent at all, or long after the Collectors executing them, have commenced the collection of the taxes; and during the year 1863, the Comptroller has had much difficulty, and been thrown into embarrassment in consequence of the neglect alluded to, and which he is clothed with inadequate powers to remedy.

When the Collector's bonds, or the copies of them are received, they are found in a very large proportion of them, defective and worthless; and yet, they have been approved by the local authorities; many of them are not stamped, or stamped with a stamp of too low a grade, and all such afford no security to the State, for the revenues placed in the hands of these officers.

There are light penalties, it is true, for the infraction of the Stamp law, and the Clerks of the Commissioners are liable to indictment and a small fine for remissness in the duties, above alluded to, to be performed by them; but before action can be taken to enforce the penalties, very serious loss may arise to the State, whilst to enforce the penalties, the Comptroller would be compelled to be absent much of the time from his office.

At this time there are Collectors of State Taxes having large sums in their hands to collect, from whom the State has no security whatever, and whilst I have urged upon the Clerks to Commissioners, and in some cases the Collectors themselves, the performance of their duty in this respect, in certain cases, no attention has been paid thereto.