

to transact business. When the stock of goods is not located in the State, I recommend that a license to sell by samples in any part of the State be granted by the several Clerks, on the payment of one hundred dollars for one year, on blanks to be furnished by the Comptroller as other license blanks are furnished.

#### COAL MINING COMPANIES.

The Act passed at January Session, 1872, to regulate the taxation of Coal Mining Companies, was intended to levy a tax on the business of mining coal in this State. A large amount of revenue had been collected under its provisions by the Cumberland and Pennsylvania Rail Road Company, but that Company refusing to pay the amount into the Treasury, suit was brought to recover it. Judgment was rendered against the State, in the Circuit Court for Allegany county, and the case was taken to the Court of Appeals. The case was argued before seven of the Judges, (Judge Brent being at the time ill at his house,) and four of the Judges concurred in the opinion that said tax so far as it affected coal intended to be shipped beyond the limits of the State, was a tax on transportation, and the levying thereof conflicted with the power conferred by the Constitution of the United States, on Congress to regulate commerce between the States, and with foreign nations, and that said tax was therefore unconstitutional. The same Judges also concurred in the further opinion, that the tax imposed by this Act, was a specific tax on coal as property, without assessment of value, and so in conflict with the provision of the Declaration of Rights of Maryland, requiring equality of taxation in proportion to value. The other three Judges of the Court of Appeals who sat in the case, dissented from this opinion. A bill was then prepared to levy a tax on the business of coal mining in this State for State purposes, which would be free from the objections urged against the former Act, and was introduced in the Senate, and passed that Body, but owing to delays, failed to pass the House of Delegates. I am firm in the conviction that a large majority of the people of the State, demand that this branch of business should be taxed as other productive and profitable interests, and I therefore propose to submit a bill to your Honorable Bodies at this Session for your consideration. A tax of this sort exists upon coal mining in the State of Pennsylvania, and realized in 1874, the sum of \$162,685.84, as appears by the report of the Auditor General of that State.

If the State of Maryland permits the coal to be exhausted without receiving any revenue from it, the value of the lands as an assessable basis will be gone. The prosecution of the business of coal mining