

becomes, in some instances, a lien upon property, as, for example, the Tax on Collateral Inheritances. Every official should be compensated fairly and equitably, according to the service rendered, but when the compensation is more than this, the same is exorbitant, and is made at the expense of every taxpayer, and is derogatory to the Treasury of the State. Such statutes should unquestionably be repealed. Were this law not in effect, we should have received during the present fiscal year, in round numbers, the sum of \$233,000.00, as against \$184,000.00.

DISBURSEMENTS.

In statement "B" is shown in detail the character of disbursements and the various Acts under which the same are drawn, aggregating \$3,236,101.50, or in excess of the year previous by \$255,141.92, leaving a balance in the Treasury proper at the close of the fiscal year of \$566,351.30. While the disbursements during this period are largely in excess of those of last year, as is true of every legislative year, yet such increase is mainly due to the expenses of the Legislature of 1898, and the payments under the Military Emergency Fund, the latter aggregating \$122,781.30. This sum was disbursed under Chapter 380 of the Acts of 1898, entitled "An Act to appropriate a certain sum of money for the use of the Governor of Maryland, for expenses connected with organizing, arming, equipping and maintaining and completing the organization, armament and equipment of Maryland troops for the service of the United States and the State of Maryland, in the event of war."

Shortly after the above Act was approved, war was declared by the United States against Spain, and then the sons of Maryland, with true devotion to the flag of this nation, and ever ready to aid in humanity's cause, placed their lives at their country's service. It therefore became necessary to properly organize, arm and equip them. While the above Act carried an appropriation of \$200,000.00, yet less than \$125,000.00 has or will be expended, the most of which, I am informed, will be returned to the State by the general Government of the United States.

ESTIMATES.

The probable receipts into the Treasury during the fiscal year 1899 are clearly shown in Statement "C," amounting to \$2,912,829.18. In this statement will be found the item, "Military Emergency Fund," \$93,186.88, as the probable amount to be refunded to the State by the General