

year, amounting to \$74,974.32, aggregates the sum of \$80,340.06, leaving a balance to the credit of this fund September 30, 1901, of \$20,471.49 as against \$5,365.74 at the close of the previous fiscal year.

It is gratifying to note the fact that the Oyster Navy, which has been showing a deficiency each year, for a number of years, was more than self-sustaining during the past year, under the operation of the law passed at the session of the Legislature of 1900.

In my report of a year ago I said, in speaking upon this subject:

"A deficit which has been carried from year to year, as former reports from this office will show, amounted at the close of the fiscal year of 1899 to about \$35,000. In order to provide for this deficiency and start the Oyster Navy upon a new basis, the Legislature of 1900 made a direct appropriation from the General Treasury under Chapter 59, of \$35,000. A new oyster law was also enacted at the same session, under Chapter 380, which it is expected will meet the demands of the Oyster Navy. The law having gone into operation so recently, it is impossible at present to say whether this expectation will be fully realized, but there is reason to believe that it will. The present law embraces details which are new, and which require some time for their proper understanding and adjustment. With such remedial legislation as the practical working of the law will suggest, and especially in the matter of collecting the oyster tax, we believe the law will be found satisfactory to those whose interests are immediately concerned."

I am glad to state that the present report shows that this expectation has been realized.

I suggest to your Honorable body the wisdom of repealing that part of Sec. 22, of Chapter 380, of the Acts of 1900, requiring the payment of a tax of 50 cents per month, per capita, for three months on the men employed on the oyster boats. This, in my opinion, can be done without seriously impairing the fund and will remove an onerous and objectionable tax.

I also call your attention to the method provided for in Sec. 58, of the Act already referred to, for the collection of the tax of one