

August and September could not be paid until after the revenues were received into the Treasury from the next fiscal year. Had the moneys come into the Treasury from the general measurers and inspection tax which we had every reason to believe would be received, all these demands would have been promptly met. Under the Act of 1910, Chapter 735, a tax of two cents per bushel was laid upon oysters as a tax to pay for the expense of inspection and for the purposes of reshelling; a small portion of this tax was collected, but in a suit instituted by D. E. Foote & Company against my predecessor, the Court of Appeals declared the Act unconstitutional in so far as it provided for the collection of a tax for reshelling. I proceeded under the Act of 1910, Chapter 413, to collect the tax of one cent per bushel provided by said Act for the payment of inspection of oysters and the same plaintiffs endeavored again to enjoin the collection, claiming said Act was also in violation of the Constitution of the United States. The validity of this Act was sustained by the Court of Appeals but the plaintiffs are pressing an appeal to the Supreme Court. The effect of this controversy has been to prevent the collection of this tax upon which alone depends the payment of the inspectors, except by distraint proceedings against each delinquent; all the large oyster packers having, it appears, determined to oppose the payment of the one cent tax. It is also to be borne in mind that oyster buyers and sellers claim a return of the one cent per bushel for the reshelling fund which was held by the Court of Appeals to be unconstitutional, which claim I could not recognize, as the remedy is in the Legislature. By the Act of 1910, Chapter 413, which was sustained by the Court of Appeals, one-half a cent per bushel is collected by the buyers from the sellers who receive it for the State and the buyer is taxed another one-half cent, which makes the one cent tax. When I came into office I found a very large sum unpaid. I readjusted the tax at one cent and forced the collection, but, as above stated, the oyster packers attempted to enjoin me and not only attempted to get out of the payment of their one-half cent tax but to retain the one-half cent they had in their pockets belonging to the State.