

There should be a definite and certain date for the levy, collection and payment into the treasury of all State taxes. At present, it is perfectly legal to collect the bulk of the taxes in May and June and not cover them into the treasury until September 15th, and as a matter of fact in one county this is done, while the Comptroller is powerless to enforce any demand in the meantime.

#### TRADERS' LICENSE.

The revenue derived from this source is far short of what it should be, although there is shown a slight increase over the year previous. In this connection allow me to quote from my report of 1913, as made to the General Assembly of Maryland, session of 1914:

The Legislature of 1858, by Chapter 414, fixed the schedule of traders' licenses as follows:

LICENSES		CAPITAL	LICENSE FEE 12 MONTHS
Traders' Female	.....	\$500 00	\$6 00
Traders'	.....	1,000 00	12 00
..	.....	1,500 00	15 00
..	.....	2,500 00	18 00
..	.....	4,000 00	22 00
..	.....	6,000 00	30 00
..	.....	8,000 00	40 00
..	.....	10,000 00	50 00
..	.....	15,000 00	65 00
..	.....	20,000 00	80 00
..	.....	30,000 00	100 00
..	.....	40,000 00	125 00
..	Exceeding	40,000 00	150 00

How unjust and unfair would any assessment be, if it remained unchanged for 55 years. And yet that is just what this State has done with reference to the above schedule. During that time several general assessments of real and personal property have been made to the end that our assessable basis has quadrupled. The above schedule represented, I am sure, at the time of its adoption an equitable ratio of values, but those values have very materially changed. Department stores and large combinations of capital in trading were then unknown, but who will say that today \$40,000 represents the fair basis upon which many traders should pay when their capital runs into the millions! This matter was brought to the attention of the Legislature of 1910, but opposition was strong enough to defeat the bill in the Senate after having been passed by the House. There was