

wrong and the above section should be repealed. Not only should the trader be required to pay the year's charge, but also a penalty in addition, and the Commission suggests that such penalty be at the rate of 5% a month on the license fee in addition to the annual rate. Under no circumstances should the applicant pay for elapsed months or any penalties if he starts in business after May 1st. This method can be readily carried out by providing for a stub on the licenses issued, to be returned to the Comptroller of the State by the clerk of the court.

Questions have been raised from time to time as to the manner of the enforcement of the license charge, many persons contending that redress is by indictment, while others claim that the proper license fee is a debt and that delinquents may be sued by the State therefor. The Commission holds that the proper fee is a debt, and that resort to the criminal remedy has proven its uselessness. In order, however, that any existing ambiguity may be removed, we suggest that the latter view should be embodied into a statute and that the entire system should be treated as a revenue-producing method.

The attention of the Commission has been directed from time to time to the rates fixed by law. In all cases the rate is fixed by the amount of merchandise or stock in trade generally carried at the principal season of sale.

If the amount of the stock in trade is

Less than	\$500	(and the trader is a female)	the annual charge is	\$6
"	"	1,000	"	"
More than	1,000	and less than	\$1,500	15
"	"	1,500	"	"
"	"	2,500	"	"
"	"	4,000	"	"
"	"	6,000	"	"
"	"	8,000	"	"
"	"	10,000	"	"
"	"	15,000	"	"
"	"	20,000	"	"
"	"	30,000	"	"
"	"	40,000	"	"
Over	40,000	"	"	150

These rates have been the same for more than half a century, and in many cases have remained constant since the enactment of the original license act in about 1830. The lines of demarkation are not sharply drawn and, moreover, the maximum stock in many cases at the present day exceeds \$40,000.