

act, entitled, An act relative to the inspection of Tobacco in this state, passed at the present session, to each of the tobacco inspectors in this state.

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No. 24.

Passed March 5, 1828. *A report, preamble, and resolutions, relative to the State's claim upon the United States, for interest on monies expended during the late wa.*

Report of the committee.

The select committee to whom was referred an order "to enquire into the situation of the state's claim on the government of the United States, for interest on monies expended in the late war, and to report to this House the measures which may seem proper and necessary for the recovery of the said claim," have deliberately considered the matters contained in this reference, and beg leave to present the following report: It appears by a resolution passed at December session, eighteen hundred and twenty five, the senators of this state in the Congress of the United States, were requested to bring before the general government, the claim for interest on loans contracted by the state for the prosecution of the late war; and that their representatives were also requested to assist in prosecuting the said claim to a successful termination.

U. S. Law

In consequence of this resolution, it further appears that an act was passed by the Congress of the United States, to authorise a settlement of the said claim, in terms similar to an act of the same Congress, which had been passed at a previous session, upon the claim of the state of Virginia; but upon an examination and comparison of the respective claims of the two states, there was found a want of analogy, by reason of which, the application of the law of Virginia was insufficient to mete substantial justice to this state.

Difference of construction

In the liquidation of this claim, a difference of construction was put by the Treasurer, who furnished the statement in behalf of Maryland, and the Third Auditor of the Treasury Department of the United States, on whom the adjustment of the claim in question devolved. The Auditor made his objections to the several items of the Treasurer's statement, which were answered by an elaborate and able argument by the Treasurer in support of his statement, and the principles upon which it was founded, as well with reference to the act of Congress, as to their intrinsic propriety and justice; yet the Auditor, it seems, could not be convinced that the act of Congress authorised him to allow the claim as stated by the Treasurer, and therefore, without contesting its merits, adhered to his objections, and liquidated the claim upon the principles which he believed to be prescribed by the said act. Whether a liberal construction of the act of Congress would have authorised the auditor to settle the claim upon the principles contended for by the Treasurer, the committee will not undertake to determine; but whether the fault be in the law, or in the construction of it, to them it appears most manifest that the