

ing year,) and the expenses \$47,706.11, (being \$2,509.79, more than those of the year preceding,) leaving a nett balance of \$8,862.80.

STATEMENT No. 12, shows the returns of the several Tobacco Inspectors.

The Insurance upon the Tobacco Warehouses has been regularly renewed.

EXCESS OF FEES UNDER THE FIRST SECTION OF
THE 10TH ARTICLE OF THE CONSTITUTION,
AND THE ACT OF 1853, CHAPTER 444.

The amount of receipts on this account, for the fiscal year ended 30th September 1856, STATEMENT No. 7, shows to have been \$6,019.61, being a decrease of \$2,373.19, compared with the receipts in 1855.

Of the sum received, the Clerk of the Circuit Court for Frederick County paid \$563.40; and the Register of Wills of the same County paid \$14.10.

There was also received, on this account, from the late State's Attorney for Baltimore City, \$1,392.94; from the late Clerk of the Court of Common Pleas, \$2,609.09; and from the Clerk of the Criminal Court of Baltimore City, \$1,200.

By referring to STATEMENT No. 7, it will be seen that four of the Inspectors of Flour paid, on this account, \$60.02 each. The sum of \$400, being the amount of tax paid for their commissions, was included in the list of their office expenses, and withheld from the State.

The Comptroller, believing this to be contrary to the provision of the Constitution, under which they reported to this Department, received the \$60.02, as so much on account, returned their report for correction, and demanded payment from each of the sum of \$400, the balance held to be due. This demand has been refused, and suits will be ordered upon their official bonds.

The remaining Inspector having failed to pay anything, suit will be instituted upon his bond for the whole amount claimed to be due from him.

To prevent future difficulties arising under the 10th Article of the Constitution, a general law should be enacted similar to that passed in 1853, in relation to the emoluments of Clerks of Courts and Registers of Wills. The passage of such a law would unquestionably increase the receipts from this branch of revenue.