by the act of 1830, chapter 158, they were authorised to construct a branch road to the city of Washington, commencing at a point on the Baltimore and Ohio Railroad then constructed, not exceeding eight miles from the city of Baltimore, and that the act of 1832, chapter 175, levied a tax of one-fifth of the amount received for the conveyance of passengers on the said branch road so constructed, and that while the act levying the tax specially designates the road upon which it is to be levied as a road commencing at a point eight miles from the city of Baltimore, and extending to Washington; yet the Treasurer of the State requires them to pay to the State, one-fifth of the whole amount received for the conveyance of passengers the whole distance from Baltimore to Washington. They, therefore, ask that a law may be passed, abating said tax on that part of the Baltimore and Ohio Railroad which lies between the city of Baltimore and the Washington junction.

The committee having given to the acts of Assembly a careful consideration, are of the opinion that the argument of the petitioners is not borne out by the law.

In the opinion of the committee, the act of 1832, chapter 175, after waiving the option reserved to the State, under the acts of 1830 and 1831, and providing for a subscription by the State of five hundred thousand dollars for the construction of the Washington branch road, does levy a tax of one-fifth of the amount received for conveyance of passengers the whole distance between the cities of Baltimore and Washington. It is no argument to say that the first eight miles of the road are part of the main stem. The question simply is, on what receipts was the tax of one-fifth levied? and the committee are clearly of opinion that it was levied on the receipts from transportation of passengers on the whole distance between the two cities. The committee think this interpretation is borne out by the 7th and 8th sections of the acts of 1832, chapter 175. The committee have not considered the propriety or exediency of the State's giving up what she is entitled to. They have looked only to the rights of both parties in the matter, and being of the opinion that the State has a right to collect the tax in the manner she has done, they decline to bring in the bill for which leave was granted, and ask to be discharged from the further consideration of the subject.

A. Stirling, Jr.,
Chairman.

Which was read and adopted.

Mr. Magruder, offered the following order:

Ordered, That the committee on Claims be directed to al-