

When payments are made into the Treasury on account of taxes, the collector does not inform the Treasurer, that the payment is on account of the tax on any particular species of property, but simply that it is on account of taxes levied upon the county, city, or collection district, of which he is the collector; designating only whether it be on account of the direct tax or the income tax. The Treasurer cannot therefore inform the house whether any, and if any, what portion of the payments made by the collector of the city of Baltimore for 1843, have been on account of the tax on the stocks of the city of Baltimore.

By the act of December session 1841, ch. 281, the Register of the city of Baltimore is directed, to withhold and pay over to the City Collector, the respective portions of tax, due by the holders of city stocks; and this duty the Treasurer knew had not been performed by the Register, and when preparing his annual report the Treasurer had before him a letter dated 19th October, 1843, from Mr. Seidenstricker, addressed to the late Treasurer, which contains the following paragraph:

"It appears to me that I have no right to collect the taxes, from individual stockholders, as the law directs *who shall* pay it, and if I were to press a stockholder either by distraint or otherwise, I would inevitably be cast and mulcted with costs. But even if I were to attempt to enforce payments of the tax in this way, I find that in relation to the city stocks it is impossible to find the whereabouts or residence of the numerous persons charged, very many of whom, I have reason to believe reside out of the city."

These facts before him, the Treasurer felt fully warranted in reporting that no revenue had come into the Treasury from the tax on the stocks of the city of Baltimore for the year 1843; that none had been paid in 1844, he knew, because the Register of the city by an act of the last session of the Legislature was directed to pay them over directly to the Treasurer.

Seeing thus, that the State was suffering loss either from some imperfection in the law, or its defective execution he felt it his duty to bring the subject to the notice of the Legislature.

Very respectfully,

their obedient servant,

D. CLAUDE,

Treas. Md.

Which was read and referred to the committee on Ways and Means.

The bill reported by Mr. Williams, of Baltimore city, entitled, an act declaratory of the law concerning contempts of Court, was taken up for consideration;

On motion of Mr. Williams, of Baltimore city,

Said bill was postponed until to-morrow.

The bill reported by Mr. Graves, from the committee on Ways and Means, entitled, an act to provide for the payment of the interests due on the public debt of this State, for the years 1841, 42, 43, and 44, was taken up for consideration;