

for this communication, some statistical information on the subject of this trade that would enable you to form a proper idea of its magnitude; I am satisfied, however, that it greatly exceeds in extent and importance any estimate that one casually adverting to the subject would be likely to make. The difficulties to which I have referred in the execution of existing laws, as well as the obvious propriety of making all the resources of the State contribute a fair proportion of the revenue she requires, have suggested the expediency of substituting for these laws others that shall by a moderate tax on all oysters taken from the waters of the State to market, introduce a policy far more advantageous than any we have yet attempted to establish in the premises.

The recent withdrawal from the operation of our tax laws of a valuable portion of its taxable property, to say nothing of the extraordinary demands upon the Treasury made necessary by Military operations, admonish us to suffer no product of the State as profitable as that to which I refer, to escape taxation altogether, whilst all her other productions bear their full share of such burdens. The justice of such an imposition can indeed be scarcely questioned, and whilst a moderate tax of, say one or two cents per bushel upon all oysters taken in the waters of the State and carried to market, would produce a very large revenue, a provision to that effect would in my opinion be very cheerfully accepted by those engaged in the trade, in lieu of the policy we have heretofore pursued.

This tax, so far as concerns the oysters taken to a market within the State, could be very easily collected by proper officers in the port to which they are taken, and the only practical difficulty connected with its collection would be found in the case of vessels bound to ports outside the State, but arrangements may I think be made to enforce this, and if the tax is of the moderate amount suggested and any reasonable opportunity is afforded to the owners of such vessels to pay it, with a heavy forfeiture still imposed, on their failing to do so, they would not be likely to incur the risk of such forfeiture for the chance of escaping so moderate a duty upon their cargo.

I submit the subject and its details to your consideration merely repeating what I have already suggested, that our present laws seem to fail in the object they contemplate, and that the trade in the oysters of the Chesapeake has become one of the most important and valuable of the State, and justice would require that it should furnish a reasonable contribution towards the State's expenses.