

of congratulation and hope, it furnishes a retrospect not less cheering as we recur to the position which our own State then assumed and has continued so steadfastly to maintain.

The temptations to a contrary course were such as few others were required to encounter, and made the more formidable by the artful arrangement and exaggeration of them covertly prepared and most adroitly presented. These temptations were made to present strong appeals to personal feelings and private interests; they appealed to our kindred institutions; they appealed to our social ties and personal sympathies, and they appealed to our intimate commercial relations, but discarding or sundering them all, our Sta'e, upon the first opportunity, declared her adhesion to the Union, and in spite of ordeals to which none others have been subject, she cleaves to it to-day with an enduring affection that is indissoluble.

The condition of the country growing out of the existing war, and the new interests and obligations of the State resulting therefrom, devolve upon you additional duties that will demand your prompt and constant attention. In view of this important increase of the ordinary subjects of Legislation, and of the limited term of your session, I may be permitted to remind you of, and caution you against a practice which has too frequently prevailed, of postponing until the latter days of the Session, subjects of a paramount public importance, whilst questions of a local and subordinate interest are suffered chiefly to engross the earliest attention. An opposite course would not only afford an opportunity for the proper consideration of important measures such as they seldom enjoy, but would contribute to your own comfort and convenience by relieving the close of your term of much of that accumulated burden of important bills, that scarcely leaves any alternative but to pass them without the proper consideration or not pass them at all.

THE FINANCES OF THE STATE.

The Report of the Comptroller of the Treasury, with its details of the State Finances, presents such an exhibit of the condition of that Department as is calculated to afford great satisfaction. Before, however, advertng to these details a reference to some subjects connected with them will enable you the better to understand them. By an Act of Congress, approved August 5th, 1861, imposing an annual direct tax upon the several States to aid in support of the war, the amount assigned to this State, as its annual quota, was \$436,823.33, from which fifteen per cent. was to be deducted in case the State assumed and promptly paid the Tax. The Legislature of 1862 assumed the payment of this Tax, and to provide for