

11. Playing cards; 12. Hawkers and pedlers; 13. Fines and forfeitures; 14. Marriage licenses; 15. Inventories of deceased persons estates; 16. Permutation of three per cent stocks; 17. Unappropriated balances remaining in the treasury at the end of each fiscal year.

And whilst your committee are justified in believing, from documentary evidences in possession of the house, the independent of the specific appropriations proposed to be assigned for the support and maintenance of the great object under consideration, adequate means will remain for the satisfaction of every demand upon the justice of the state.

Your committee will therefore further presume to present estimates, and a few remarks on these suggestions.

ESTIMATES.

1. A duty of one per centum on the amount of merchandise, whether sold at wholesale or retail, without embracing those engaged exclusively in vending goods made within the state, and without increasing the present charge upon small dealers, together with a tax on Commissions to sell at auction and duties on sales at auction, \$100,000. A tax on commissions to sell lottery tickets and state lotteries, under sufficient statutory provisions to inhibit the sale of foreign tickets, \$40,000. Taxes on litigation and on official seals, \$20,000; Pleasure carriages, billiard tables, and playing cards, hawkers and pedlers, and fines and forfeitures, \$17,000; Marriage licenses and inventories on deceased persons estates, \$20,000 permutation of 3 per cent stocks, \$3,000. Making an aggregate of two hundred thousand dollars over and above all unappropriated balances which may remain in the treasury at the end of each fiscal year, \$200,000.

REMARKS.

A peculiar propriety most obviously appears in the application of a moderate ratio of taxation on the sales of foreign wares and merchandize; and it is equally proper that this revenue, and those to result from auctioneers, and sales at auction, should be extended to every county and section of the state; and especial merit is also derived from the consideration of the efficient aid, and salutary protection, which will naturally follow the practical effect of those taxes, on domestic industry and manufactures.

Your committee is well aware of the difficulties in the process of ascertaining and realising the proposed duty, *ad valorem*, on importations, which may be objected, but they conceive that competent provisions may be enacted to ensure the object, and they confidently trust, that the legislature will not be appalled by apparent obstacles, or shrink from the improvement of a source so vast in amount, and at the same time so essential to the great interest of the people.

Could the entire suppression of lotteries be made effectual, it might be wise to pass a law and put them down; but the attempt, we conceive, would be vain and abortive, it would merely operate to enhance the desire for that species of gaming, and whilst allowed in the neighboring states, we should become the dupes of our indiscretion; it is therefore deemed as most expedient to avail of this propensity as a means of income, and to devote its fruits to the benefit of the rising generation. The same reasoning will apply to billiard tables, playing cards, and to fines and forfeitures, and litigation is also a fair source for a similar purpose; taxes on foreign pleasure carriages, and on hawkers and pedlers, will equally protect our mechanics and tradesmen, and afford a stimulus to industry of the people. The tax on marriages may properly go to the general fund for the instruction of youth, as may also that upon the inventories of deceased persons estates, meaning, however, in the latter case, to embrace only such objects as may have avoided the scope of ordinary taxation. A sale of that part of the states capital, which consists of three per cent stocks of the United States, on account of the superior value of those annuities in the estimation of foreigners, and an investment of the proceeds in other denomination of the public debt, would greatly augment the productive revenue of that capital; and it is believed, that if the permutation had been effected in proper season, the successive reinvestments of the augmented interest, would alone have produced a sufficient fund for the immediate commencement of the desired system of public instruction.

Your committee are reluctant to express an opinion in the policy of hoarding means for the common expenditures of the government; they may however be allowed to observe, that whilst that policy is abhorrent to the enlarged views of the most prosperous states, it is adhered to by certain despots of the old world; and whilst your committee entertain a confident hope and expectation, that the sources of revenue they have ventured to suggest, may improve in progression, and in effect be found ample, not only for the public instruction, in primary schools, of all the youth throughout the state, but the assessed taxes, which oppress the people, and bear most heavily on the farming class, may prove unnecessary, and be repealed, and that seeing the abundant supplies which may be drawn therefrom, that the stocks which belong to the state's capital may be assigned to the object of this report, for an equivalent revenue to be commuted from the sources in question.

And your committee cannot but entertain an expectation, that the justice of congress may not long be delayed in granting appropriations of the public lands "for the purposes of education, to correspond in due proportion with those made to other states."

In the reduced state of the circulating medium, and the further exhaustion which the indulgence of a fatal policy, in the regulation of foreign commerce may produce upon the financial abilities of the state—your committee will not advise the present extension of liberal means for a due encouragement of the important interest of husbandry and manufactures.—They deem it, however, as wise and expedient to provide in prospective for the improvement of agriculture, upon scientific principles, as auxiliary to practical knowledge, and to give encouragement to free labor; they therefore beg your earnest attention, and scrupulous regard,