

Mr. Henderson reports a bill entitled, an act extending the time of taking the sheriff's bond of Cecil county; which was twice read by special order, passed and sent to the senate.

The clerk of the senate returns the supplement to the act for the relief of John S. Blake, sheriff of Queen Ann's county, endorsed, "will pass." Ordered to be engrossed. And delivers a bill entitled, a further additional supplement to the act entitled, an act for the erection of a new market house in Hager's town, in Washington county, endorsed, "will pass." Which was read.

Mr. Brattan presents a petition from the trustees of Salisbury academy, praying for a part of the donation now given to Washington academy in Somerset county; referred to Messrs Brattan, Purnell, Dennis, Jones and Dashiell.

Mr. Kemp presents a memorial from the members of the bar of Frederick county court, praying to have a separate criminal court instituted in said county; referred to the committee of grievances and courts of justice.

Mr. Semmes delivers the following report:

The committee of ways and means having taken as they believe, a full and fair view of the finances of the state, beg leave to submit the following report:

The annual expenses of the Government of Maryland may be estimated as follows, viz: The Governor's salary \$2,666 67; five counsellors at 500 each, 2500; six chief judges of the judicial districts, at 2200 each, 13,200; twelve associate judges at 1400 each, 16,800, the chief judge of Baltimore city court 2400; the chancellor 3400; the treasurer of the western shore 2000; the treasurer of the eastern shore 450; trustee 200; the auditor 700; the printing for the state 1400; the clerk of the council 1500; the clerk of the house of delegates 300; the clerk of the senate 150; the messenger to the council and keeper of the state house 466 67; the armourer of the eastern shore 300; the armourer of the western shore 800; the half pay list 19,951 50; contingent expenses 1,333 33; donations to colleges, academies and schools 12,200; Indian annuities 130; examiner general 600; judge of the land office, eastern shore 400; register of the land office, eastern shore 20; register of the land office, western shore 30; penitentiary, physicians account, salaries to keepers, &c. 9,800; for interest on the loans of 1822 and 1823, 7,897 36; for the conveyances of public letters and packets, to the different counties in this state, pursuant to an act of December session 1816, 500; for the payment of the fifth instalment of the loan authorised to be negotiated by Doctors Colin McKenzie and James Smith, by a resolution of the General Assembly, passed at December session 1816, which instalments becomes due in the year 1824, 5,900; for extraordinary and unforeseen expenses estimated at 5000; for the payment of the annual appropriations made by act of December session 1821, entitled an act relating to the University of Maryland, to constitute a sinking fund for the reimbursement of the five per cent stock, created in pursuance of said act 500; journal of accounts for the session of 1824, estimated at 40,000. Amounting to \$153,495 53.

The permanent annual revenue may be estimated as follows, viz. for interest on exchanged six per cent stock of the United States, of 1812, 8,023; for interest on three per cent stock of the United States 10,053 12; for interest on loan to the trustees of Charlotte Hall school 160; for interest and principal on the installed and uninstalled debt 2000; for dividend on stock in the bank of Baltimore, estimated at 6 per cent 6372; for dividend on stock in the Union Bank of Maryland, at 4 per cent 1,272; for dividend on stock in the Farmers' Bank of Maryland, at 6 per cent 11,400; for dividend on stock in the Mechanics' Bank of Baltimore, at 5 per cent 2,325; for dividend on stock in the Hagers Town Bank, at 6 per cent 1500; for dividend on stock in the Farmers' and Merchants' Bank of Baltimore at 5 per cent 750; for dividend on stock in the Marine Bank of Baltimore, at 6 per cent 600; for dividend on stock in the Franklin Bank of Baltimore, at 6 per cent 900; for dividend on stock in the Baltimore and Frederick Town Turnpike Road, at 4 2-5 per cent 440; for dividend on stock in the Baltimore and York Town Turnpike road at 3 per cent 150; from the medical professors of the University of Maryland 1500; from the directors of the Maryland Penitentiary 1,397 36; for composition on escheats and vacant land 600; for taxes and seals in the land and chancery offices 1000; for fines, forfeitures, amerciements, ordinary retailers, hawkers, pedlars, licenses, &c. 35,000—Amounting to \$85,442 48. Leaving a deficit to be provided for of \$68,053 05.

The above is a fair estimate of the annual revenue and expenses of the government of the state, and shews at one view the amount to be provided for, which has been a subject of serious consideration with your committee, for they were anxious to provide an annual permanent revenue equal to the expenses of the government, without increasing the burdens of the people. They therefore recommend a continuation of the tax of sixty thousand dollars, agreeably to the law of last session, which will leave a deficit of \$8,053 5 cents then to be provided. Under existing circumstances considering the extraordinary pressure of the times, they cannot recommend an increase of the tax, although they believe a direct tax to be the most just and equitable mode of taxation, but they recommend for the present a tax on the actual receipts of the clerks of the different courts in this state; and also on the receipts of registers of wills. To substitute public for private ware houses for the inspection of tobacco, for all tobacco not inspected in the county where it is raised. The inspections to be conducted in the name and on account of the state. The inspectors to receive certain fixed salaries to be paid by the state, and all the profits arising from outage, coöperage, &c. to be paid quarterly to the treasurer of the western shore of Maryland; An increase of amerciements in certain cases. A tax on all devises of real estate out of the regular course of descent. A tax on all assets in the hands of executors and administrators, not subjected to any other state or county tax. The amount to be derived from the above sources is doubtful, as they are new and untried, though it is believed from the