

the law ought to be repealed. It is not therefore to be considered strange, that the non-
-payment of the public dues on the part of the citizens of some of the Counties, has created
an anxious desire with those who have conformed to the requirements of the law, that
the Legislature should adopt some measure, vigorous and efficient enough, to ensure
the faithful and impartial execution of its enactments, or adopt some other mode of
maintaining the honor of the State, operating equally on all. Fully convinced both of
the justice and absolute necessity of some such action on the part of the Legislature,
I cannot too urgently invite their earliest attention to the subject. What the measure
shall be, it is for them to determine. But, judging by past events, I am myself, thorough-
-ly impressed with the conviction, that if the tax laws are ever enforced, with uniformity,
and impartiality throughout the entire State, it must be, by the certain and decisive
exercise of some central controlling power.

The government of Maryland now occupies, in some respects, the same attitude to the
Counties, as did the Continental Congress towards the several States under the old articles
of Confederation - exercising the vain power of passing revenue laws, but too feeble to enforce
obedience to them. Prior to the adoption of the Federal Constitution, Congress had the
power of making requisitions upon the States, for their quota of the general charge and
expenditure, but even much as the power to raise the required sum resided exclusively
in the State authorities, there was but little certainty, at any time, that these requisitions
would be gratified. The prejudices of the people of some of the States carried them so far,
that it was no uncommon thing for a State wholly to fail to adopt the measures necessary
to enable it to meet the demands of the central government. Seeing this, the patriotic States-
men of that day were concerned, that a government capable of maintaining its own sov-
-erignty and faith, should be authorized to act upon individuals and not communities,
and it was their belief of the utter futility, in this respect, of the government established
by the articles of Confederation, which gave rise, in a great degree, to the Federal Consti-
-tution.

Under existing Statutes, neither of the branches of the government of Maryland,
has the power to enforce obedience to the legislative will as expressed in the acts for the main-
-tenance of the public faith. It cannot be presumed that the Legislature will allow of
the continuance of this state of things. The difficulties now encountered, might be
greatly decreased by depriving the local authorities of Baltimore City, Howard district
and the several Counties of any control whatever over officers levying and collecting taxes
for State purposes. If their official duties were confined to matters of a purely local
character, there certainly could be no just cause of complaint, inasmuch as there is no
more reason why the local authorities of a County should appoint persons to make the col-
-lection of the State income, than there is why the authorities of a port of entry should have
the entire control of the revenue of the Federal Government collectible at such place.
If the creation of tax courts in each County, Baltimore City and Howard district, in-
-dependent of local authorities were authorized with full power to make the levy and
appoint collectors, there would be some guarantee of the general execution of the tax
laws. However much indisposed a portion of the people might at any time be, to the