

value without an apparent effort to profit by it, it would be strange if very many persons did not entertain doubts and misgivings as to the intention of the State to redeem the faith which she had pledged for the ultimate discharge of the public debt. Commissioners, like individuals may by impudence or erroneous calculations, become involved in pecuniary embarrassments without necessarily incurring dishonor; but it is not readily perceived how either the one or the other having no intention to defraud could withhold property from suffering creditors, willing to take it in liquidation of their just claims at a higher price than it will command in a market.

The laws of last session empowering the Governor, in certain contingencies, to commission officers for the enforcement of the tax laws, have been found altogether incapable of correcting the evil they were intended to remedy. No one in the defaulting Counties, it appears, is willing to encounter the odium of becoming the collector of the tax levied to pay the interest of our internal improvement debt. These laws, themselves, contain provisions calculated to frustrate the principal design of their enactment. In the power conferred upon the Treasurer to appoint agents with authority to receive voluntary payments of taxes there is an inducement to every citizen of the delinquent Counties, to decline the acceptance of a commission constituting him a collector. The collector when qualified as such would be subject to a law requiring him, under certain penalties, to enforce the payment of the public dues; while the agent of the Treasurer is only to accept such contributions to the Treasury as are voluntarily tendered. It will readily be perceived, therefore, that it would be difficult to find one willing or desirous, to undertake the execution of obnoxious laws when the Legislature itself seemed to anticipate a refusal to do so, and had actually provided an alternative which appeared to be applicable to such a contingency. These antagonistic provisions being embodied in the same law, have, it is believed, contributed to the results just adverted to. No one can be prevailed upon to accept a commission as collector in the defaulting Counties, and the Treasurer has appointed agents in those Counties, under the authority of the law. From that officer the Senate and House will be informed of the amount received from his agents. When that information is communicated, an opportunity will be afforded (two modes of collection having been tested) to select that which is most easy of execution and best calculated to consummate the purpose of the revenue laws. Whatever may be the decision of the Legislature on this point, the same mode of collection should undoubtedly be adopted throughout the State. It is not just to have compulsory and summary collections in some Counties and voluntary or prostrated payments in others.

By the eighth section of Chapter 269 of an act passed at December session 1842 the Governor was directed in his judgment the interests of the State required it to order suit to be instituted on the bond of every collector who failed to pay into the Treasury the amount of taxes collected by him, or