

of the power originally vested in it to execute the laws which have been passed. In his last Message he made known to the Legislature, as the effect of the combined causes above assigned, (the inadequacy of the tax laws, and the want of power in the Executive to enforce them) that the arrears of interest had progressively increased from \$859,656, on the 1st of December, 1842, to \$1,171,872²²/₁₀₀ on the 1st of December, 1843, and to \$1,450,968⁵⁷/₁₀₀ on the 1st of December, 1844, and that in the seven Counties of the State the tax laws were not enforced.

I have, Gentlemen, to discharge the more pleasing duty of informing you, that Collectors of the State tax have been appointed and that the direct tax is now being collected in every portion of the State, except in Calvert County, where the Collector has been unable to obtain the assent both from the tax law violators.

I have still greater pleasure in announcing to you the fact that, during the past fiscal year, there has been received and applied to the extinguishment of arrears of interest, a sum greater than the accruing interest for that period.

Although I have laboured assiduously, and for the time successfully, to produce this desirable result, it is my duty to inform you, that this success cannot be attributed to any actual power with which the Executive is clothed, to enforce the due execution of the revenue laws of the State.

Two causes have prominently contributed to foster the indisposition manifested in some parts of the State, to pay the taxes heretofore imposed by the Legislature. First, the manifest and proclaimed inadequacy of those laws, if fully enforced, to pay the interest on the public debt; and secondly, the Executive announcement of the want of authority, to enforce them, followed by the actual non-observance of those laws in several Counties of the State. The people of Maryland, always anxious to maintain the honor and credit of the State, were unable to appreciate the utility of a system of taxation admitted to be inadequate to that end; and the success, which has attended my efforts to give vitality to the system, is to be attributed to the energetic action of the last Legislature, by which the determination was evinced to provide sufficient means for the accomplishment of this desirable object.

The due execution of the laws is as essential as their enactment; and it will be a duty incumbent upon you, (which I cannot too urgently press upon your attention) to clothe the Executive with such powers as will convince the people, that for the future, the revenue laws will be fully and impartially executed in every part of the State. Your immediate predecessors, I have no doubt, believed they had