

rapid strides towards commercial pre-eminence over her sister Cities of the Union must gratify the pride of every (Marylander) to witness and increase of wealth during the past few years equal to the quadruple of the debt of the State.

I, propose, Gentlemen, in the further discharge of my duty, to review the existing revenue laws, and recommend such legislation as will in my judgement, without inflicting unnecessary burthens upon the people, be adequate, if concurred in by you, to meet the future demands upon the Treasury. The subject must I know, be uninteresting to many of you, from the detail necessarily incident to its consideration, but the superior importance of giving you full information upon a subject upon which your action will be of such vital consequence to the State, will satisfy you that I could not take any other than the course indicated without a departure from the path of duty and the sacrifice of utility (the sole object of this communication) to your convenience.

The revenue laws are now scattered through many volumes of the laws of the State, they are in some respects inconsistent with each other, and certainly, require amendment, I would therefore most respectfully suggest the propriety of digesting & embodying them in one enactment, that the officers and people of the State may distinctly understand the duties imposed on them.

The first of these laws to which I invite your attention is the income tax law, passed at December Session, 1841, ch. 325, & in a large portion of the State the apportionment under this law was not made, and in portions of the State where the apportionments were made they were so partial in their character as to render the law exceedingly oppressive to the people. The result is that this law during the past fiscal year was not enforced in the City of Baltimore, and but partially enforced even in the Counties in which apportionments had been made, and the revenue derived from it has not exceeded \$1,000. I am aware that by the supplemental act of December Session 1843, Chap. 307, the Executive is empowered to appoint Assessors and collectors, where they had not been appointed by the local authorities, but as no power was conferred upon the Executive to compensate the persons appointed by him, I was unwilling to encounter the certain failure which must have attended any attempt on my part to execute its provisions.

And again, as even the successful exercise of this power by me would not remedy the defects of the apportionments which have been made, I thought it would be better to submit the subject to your consideration, that you may authorize a new apportionment of "Salaries and Incomes" throughout the State, and that the law may be equally and impartially executed.

The next revenue law to which I call your attention is the Act of 1841, Chap. 297, which imposes a specific tax on "Silver,