

now available as a revenue measure, and if no well founded objection can be urged to its adoption I would most for it your favourable consideration,

I will now call your attention to the act of the last session, chapter 237, "imposing a tax on Collateral Inheritances, Distributions of Shares and Legacies". The delay which also occurs under this law in the payment of the tax imposed, and the propriety of adopting such amendments as will render it more practically beneficial as a revenue measure will merit your attentive consideration.

Under its provisions the tax on distributions shares and legacies is required to be paid by the Executor or Administrator "before he pays over the distributive share or legacy" and in reference to the tax on real estate it makes it the duty of the Executors and Administrators (without a penalty) to report to the Levy Courts all the real estate of which their testator or intestate has died seized, and the Levy Courts are required on the 1st of June in each year to value the estates, and at the next period of making the County Levy, to levy this tax.

I submit it for your consideration, whether the delay incident to the existing provisions of this law would not be removed by an amendment, requiring (in all future cases) the Orphans Courts to issue a summons directed to all collateral legatees and distributees of personal estate, and to all collateral devisees and inheritors of real estate, being of full age, and to the guardians of such as are minors, requiring them to pay the tax imposed by this act within three months from the service of such summons, and imposing such penalties upon the adult parties and the guardians of minor parties for their neglect or refusal to pay within the time prescribed as would make it their interest to comply, and consequently ensure their compliance with the law.

I am satisfied that this law as amended will be so amended by you, as to make it at once practically efficient as a revenue measure, and that the annual receipts from it may be estimated at an average of \$10,000.

The act of the last session Chapter 300, "imposing a tax upon Clerks and Registers," has, I believe, been generally complied with, and the tax, amounting to about \$10,000. imposed by it, has been almost entirely received. The like sum may be relied on from this source for the current year.

In reference to the laws of the last session, which have been so far considered, it may be remarked that they have met with the almost-universal approval of the people, and your predecessors certainly deserve great credit for the adoption of a system of taxation which will so prominently contribute to the relief of the State, and which, at the same time, is so entirely in accordance with the public will.

I should, gentlemen, be wanting in duty to myself, and to your predecessors, by whom it was passed, if I should omit to refer to the act of the last session, Chap. 240, imposing "The Stamp Tax," the only revenue measure adopted by them which has proved unacceptable to any portion of the people in any part of the State. If unmeasured denunciations - through the public press - from the hustings - and in every other shape which the ingenuity of its enemies could devise, could mislead the judgement of an enlightened people in reference to a measure so eminently calculated to promote their individual interest and the public good.