

in arrears, to very large amounts. The arrearages of the direct taxes alone, unac-
counted for, at the Treasury, were, in 1847, \$180,005.47; in 1848, \$575,682.17; in 1849,
\$551,833.69; in 1850, \$557,793.20; and, for the last fiscal year, which closed on the first
of December, \$647,153.71. Allowing two years for the collection of one year's tax, (which,
in the present flourishing condition of the State, and in view of the willing disposi-
tion manifested, by the tax-payers, is a sufficient indulgence to collectors,) we will,
still, find that, a large proportion of the arrears of the direct taxes, in that period,
were due for a longer time, than two years. Thus, in 1847, \$92,374.71 of the aggre-
gate arrearages were due for the year back of 1846; in 1848, \$169,760.56, for the
years back of 1847; in 1849, \$174,582.64, for the years back of 1848; in 1850, \$191,282.08,
for the years back of 1849; and, in the year just closed, \$217,659.42, for the years
anterior to 1850. Although, suits have been instituted in some cases, still it will
be perceived, that, the arrearages are increasing annually. No good reason
can be assigned, for this state of things; and it should not be permitted to con-
tinue. In many instances, the money has been collected, from the tax-payers,
and, in most other cases, the failure to collect can be traced, rather to the infir-
mity of the Collector, in default, than to any serious indisposition, to pay, on the
part of the People. It is right and proper that, the tax-payer should not be oppressed,
by forced collections; and, therefore, the Comptroller should have some latitude
of discretion, in his intercourse with the Collectors. Nevertheless, it is absolutely necessary
that, this loose system, should be remedied. A stricter rule can work hardship to no
one; and yet, by ensuring prompt payments into the Treasury, it will prevent many
lapses, which delay often occasions, through the insolvency of collectors and their suc-
cessors. I, therefore, advise that, it shall be made the duty of the Comptroller, to put
in suit the bonds of Collectors of the direct tax, for all arrears due for a longer pe-
riod than two years. Within that time, the Comptroller, will have sufficient scope,
for the exercise of a sound discretion; while, the very existence of such a peremptory
regulation will be a standing monitor to Collectors, and a stimulus to them, in the
performance of their duty. In regard to defaulting Clerks, Registers, and other Receivers
of the indirect revenue, I recommend a much more stringent provision. They have no
excuse. They are only responsible for what they receive, and have little or no difficul-
ty in collecting it. Neither does any reason of public policy call for indulgence to
them. The limits of an Annual Message will not allow me to enter further into details.
There are many points, to which I am disposed, to advert; but, which, for the pre-
sent, must be passed over. I will simply remark, in concluding this branch of my
subject, that, although the Constitution appears to have very carefully defined the pow-
ers and duties of the Comptroller, you can, nevertheless, gather many new and valu-
able suggestions, from the laws of neighboring States, (especially New York and Penn-
sylvania,) which regulate this department of their respective Governments.

Your attention, is respectfully called to the twentieth section of Article III,
which prescribes the manner of making money appropriations. A very
loose practice has, sometimes, prevailed, occasioning much embarrassment. Spe-
cial duties have often, been imposed upon the several officers of the Government, and
no appropriation has been made to defray the expenses necessarily incurred. Not imper-
tently, clauses, at appropriating money, are so ambiguous, that, the object of the law is in
danger of being defeated. The Executive contingent fund, which is intended for other pur-