

1861.

sure that no topic on which you should take action will escape your discernment. But in accordance with custom, and with the requirements of my duty, I herewith respectfully offer some brief suggestions in regard to the more prominent topics which demand your immediate and careful attention.

The tax-payers in Maryland are looking with great interest for your action in regard to the best method of raising the money which is required to pay our proportion of the National Tax levied by Congress to aid in defraying the expense of the war, and also the other sums which will be necessary to enable this State to follow her own former patriotic example, and that of her loyal sisters.

Our proportion of the National Tax amounts to the sum of four hundred and thirty six thousand, eight hundred and twenty three dollars and thirty three cents, and Congress has allowed 15 per centum of this sum to be retained by us to defray the costs and charges of collecting the same.

It is impossible for me to offer any estimate of the amount that will be necessary for the other purposes I have indicated. But I look upon the whole subject as one in which dollars and cents should not be regarded. The rebellion is to be put down, no matter at what cost. Our State must bear her share of the expense, and our people have shown their desire to do so by casting an overwhelming majority of their votes in favor of the maintenance of the Union.

Yours, then, should be no niggard hand. In this case, liberality will be economy; and the people look to you thus to vindicate their devotion to the Government.

A direct Tax, to raise the necessary amount would, in my opinion, fall heavily upon the people at this time, because of the