

Samuel Washington Esqr
Clerk of Levy Court Balt County
D^r Sir

State Department
May 20th 1845

I enclose you the order for the admission of Teresa Minnit of Baltimore County into the Pennsylvania Institution for the Deaf & Dumb as requested by the order of the Levy Court forwarded to me in your favour of the 19th inst -
Respect - &c

Wm G. Pratt
May The 20th 1845

The Governor this day enclosed a similar order to the Clerk of Frederick County, for the admission of Elizabeth Proderick -

State Department
May 20th 1845

To George B. Richardson Esqr
Attorney General
Sir

I have been informed that some of the incorporated Banks of the City of Baltimore have determined to withhold from the State the tax imposed upon the Stock of those Institutions - feeling convinced that such determination was the result of a conviction on the part of the Directors who have come to this conclusion that the Stock of the Banks was in some way exempt from taxation, I have hastily but I think thoroughly examined the whole subject - Having convinced myself that all the Banks in the State, are since the 1st of January 1845 - legally bound to pay the tax which has been imposed upon them by the Laws of the State, I deem it my duty to see that the laws of the State in this regard are properly enforced - I feel every confidence that the Gentlemen composing the direction of the recalcant Banks should upon a review of the subject be convinced of the error of their decision, that they will most cheerfully retract their steps & comply with the requirements of the Law.

The 1st sect. of the Act - March Session 1841 Ch 23 enumerates the subjects of taxation & amongst them specifies "all Stocks or Shares in any Bank, Institution, or Company, incorporated by this State" The 17th section of the same Act declares that the tax imposed on the Stock of Non-resident - Stock holders "shall be levied & collected from said Corporations"

The Act of 1843 Ch 259 makes it the duty of the Presidents of the Banks "semiannually to set apart & withhold out of the dividends (or profits, when dividends are not declared) on the Stock of said Banks the amount of the tax levied on the Stock of said Banks under the Act of March 1841 Ch 23, & its supplements, without reference to the place of residence of the Stock holders therein & to pay said tax to the Treasurer of this State who shall give proper receipts therefor - The construction of the Acts of Assembly referred to (which are the only laws bearing upon this part of the question) is plain beyond all doubt & the conclusion is irresistible 1st - that the Stock of all the Banks is subjected to taxation & 2^d that it is made the duty of the Banks