

communities, and it was their belief of the utter feebleness, in this respect, of the government established by the articles of confederation, which gave rise, in a great degree, to the Federal Constitution.

Under existing statutes, neither of the branches of the government of Maryland, have the power to enforce obedience to the legislative will as expressed in the acts for the maintenance of the public faith. It cannot be presumed, that the Legislature will, allow of the continuance of this state of things. The difficulties now encountered, might be greatly decreased by depriving the local authorities of Baltimore city, Howard District and the several counties, of any control whatever, over officers levying and collecting taxes for State purposes. If their official duties were confined to matters of a purely local character, there certainly could be no just cause of complaint, inasmuch as there is no more reason why the local authorities of a county should appoint persons to make the collection of the State income, than there is why the authorities of a port of entry should have the entire control of the revenue of the General Government, collectable at such place. If the creation of tax courts in each county, Baltimore city and Howard District, independent of local authorities, were authorized, with full power to make the levies and appoint collectors, there would be some guaranty of the general execution of the tax laws. However much indisposed a portion of the people might at any time be, to the contribution of their share of the public taxes, there could always be found a sufficient number in each county who would willingly consent to receive an appointment from the State to execute its laws, and thus, there would be no difficulty in putting the tax system in operation throughout the entire State. And if those charged with its execution derived their appointment from the State, there would be no difficulty in the event of their failing to perform their duty, in ensuring their removal and appointing others, in their place, who would discharge the duty assigned.

With an anxious desire to remove, to some extent, the financial embarrassments of the State, the Legislature, at its last session, directed a sale of the interest of Maryland in the several works of internal improvement, for the aggregate sum of \$11,700,000, payable in its bonds issued either as loans or for subscription to the capital stock of said companies. The favor with which the proposition was originally received, by the Legislature as a measure of relief, will, in all probability, induce action on the same subject at this session. The intensity of the desire, which so naturally exists with patriotic citizens, to remove the difficulties which environ the State, may, as under circumstances of similar pressure, prompt, precipitate and incautious legislation, which, in the end, may eventuate in the serious injury of the very interests it was meant to subserve; and an invocation, therefore, of the most calm and dispassionate consideration of the Senate and House of Delegates, of a question of such vast and momentous import, as that of disposing of the entire interest in the corporations referred to, cannot here be out of place. It is a question, which should be approached with