

conferred upon the Treasurer to appoint agents with authority to receive voluntary payments of taxes, there is an inducement to every citizen of the delinquent counties, to decline the acceptance of a commission constituting him a collector. The collector, when qualified as such, would be subject to a law requiring him, under certain penalties, to enforce the payment of the public dues; while the agent of the Treasurer is only to accept such contributions to the Treasury as are voluntarily tendered. It will readily be perceived, therefore, that it would be difficult to find one willing, or desirous, to undertake the execution of obnoxious laws, when the Legislature itself seemed to anticipate a refusal to do so, and had actually provided an alternative, which appeared to be applicable to such a contingency. These antagonist provisions being embodied in the same law, have, it is believed, contributed to the results just adverted to. No one can be prevailed upon to accept a commission as collector in the defaulting counties, and the Treasurer has appointed agents in those counties under the authority of the law. From that officer the Senate and House will be informed of the amount received from his agents. When that information is communicated, an opportunity will be afforded (two modes of collection having been tested,) to select that which is most easy of execution, and best calculated to consummate the purposes of the revenue laws. Whatever may be the decision of the Legislature on this point, the same mode of collection should undoubtedly be adopted throughout the State. It is not just to have compulsory and summary collections in some counties, and voluntary, or procrastinated payments in others.

By the eighth section of chapter 269, of an act passed at December session, 1842, the Governor was directed, if in his judgment the interest of the State required it, to order suit to be instituted on the bond of every collector who failed to pay into the Treasury, the amount of taxes collected by him, on the day appointed for that purpose. In the execution of this duty, the bonds of collectors who had failed to pay the instalment due to the Treasury on the 1st of June, 1843, were put in suit; and in my annual message at the last session, the Senate and House were respectfully informed, that suits would be instituted for the recovery of the instalments due on the 1st of September of the same year, unless otherwise directed by the Legislature. The subject was taken into consideration, and by resolution No. 4, of that session, it was declared to be the sense of the General Assembly, that suits ought not to be instituted, as proposed, before the 1st of June last. Before the close of the same session, a law was passed which is considered as superseding the discretionary authority which had been vested in the Governor.

By a provision in the eighth section of an act passed at December session 1843, chap. 208, it is made the duty of the proper officers, in those counties, Howard District, or the city of Baltimore, where there may be no collector, to place annually in the hands of the Deputy of the Attorney General for such county, district, or