

they should resort to *indirect taxation*, or *increase the direct tax* to the required amount. Their determination to raise by *indirect taxation*, all the additional revenue that might be required, which was in my judgment wise and just, has since undergone the ordeal of a public canvass, and has been sanctioned by the approval of the people. The *principle of indirect taxation*, and the policy of a resort to this source for a portion of the public revenue, (which recommends itself to approval, by the diminished expense of collection, by the increased certainty of payment, and by the *justice* of relieving the owners of visible and tangible property, upon whom, under pre-existing legislation the burthens of taxation had exclusively fallen,) may now be considered as settled by the exigency of public affairs, and by the sanction of a well ascertained public sentiment.

I now propose to call your attention very briefly to the legislation of the last session, for the purpose of considering the revenue which may be expected from that source, and of suggesting such amendments as experience and the decision of the Court of Appeals have shown to be required.

The act of the last session, chapter one hundred and eighty-four, "imposing a tax upon the commissions of Executors and Administrators" has not as yet gone into practical efficient operation. By this act Executors and Administrators are only required to pay the tax "*upon the passage of the account in which their commissions are allowed.*" Under the practice throughout the State, the commission is not allowed by the Orphans' Courts until the passage of the *final* account; and as Executors and Administrators are allowed twelve months to settle the estate, it is apparent that the revenue arising under this law will only accrue in each case as they pass their final accounts, or after the expiration of twelve months from the date of the letters of administration in each case.

The Orphans' Courts are also authorized to extend the time for the settlement of estates beyond the twelve months; and as Executors and Administrators have the entire estates of their Testators or Intestates, and *consequently their commissions* in their own hands they have no interest in expediting the adjustment of the commissions by the Orphans' Courts, and the revenue of the State will be probably delayed beyond the twelve months from the date of the letters in each case. It would be certainly desirable if this law could be so amended as to make the revenue contemplated by it, more immediately available to the treasury.

In my judgment the defect suggested may be removed, and this law rendered conspicuously available in sustaining the credit of the State, if you will so amend it, *in cases which shall hereafter occur*, instead of the tax now imposed, as to require Executors and Administrators to pay to the register for the use of the treasury within thirty days from the return of the inventory, in each case, one per cent. upon the amount of the inventory; and to require that the Executor or Administrator in each case (upon the pre-

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