

willing disposition manifested by the tax-payers, is a sufficient indulgence to collectors,) we will, still, find that, a large proportion of the arrears of the direct taxes, in that period, were due for a longer time than two years. Thus, in 1847, \$92,374.71 of the aggregate arrearages were due for the years back of 1846; in 1848, \$169,760.56, for the years back of 1847; in 1849, \$174,582.64, for the years back of 1848; in 1850, \$191,282.08, for the years back of 1849; and, in the year just closed, \$217,659.42, for the years anterior to 1850. Although, suits have been instituted in some cases, still it will be perceived that, the arrearages are increasing annually. No good reason can be assigned for this state of things; and, it should not be permitted to continue. In many instances, the money has been collected from the tax-payers; and, in most other cases, the failure to collect can be traced, rather to the inefficiency of the Collector, in default, than to any serious indisposition to pay, on the part of the People. It is right and proper that, the tax-payer should not be oppressed, by forced collections; and, therefore, the Comptroller should have some latitude of discretion, in his intercourse with the Collectors. Nevertheless, it is absolutely necessary that, this loose system should be remedied. A stricter rule can work hardship to no one; and yet, by insuring prompt payments into the Treasury, it will prevent many losses, which delay often occasions, through the insolvency of collectors and their sureties. I, therefore, advise that, it shall be made the duty of the Comptroller to put in suit the bonds of Collectors of the direct tax, for all arrears due for a longer period than two years. Within that time, the Comptroller will have sufficient scope, for the exercise of a sound discretion; whilst, the very existence of such a peremptory regulation will be a standing monitor to Collectors, and a stimulus to them, in the performance of their duty. In regard to defaulting Clerks, Registers, and other Receivers of the indirect revenue, I recommend a much more stringent provision. They have no excuse. They are only responsible for what they receive, and have little or no difficulty in collecting it. Neither, does any reason of public policy call for indulgence to them. The limits of an Annual Message will not allow me to enter further into detail. There are many points, to which I am disposed to advert; but, which, for the present, must be passed over. I will simply remark, in concluding this branch of my subject, that, although the Constitution appears to have very carefully defined the powers and duties of the Comptroller, you can, nevertheless, gather many new and valuable suggestions, from the laws of neighbouring States, (especially New York and Pennsylvania,) which regulate this department of their respective Governments.

Your attention is respectfully called to the twentieth Section of Article iii., which prescribes the manner of making moneyed appropriations. A very loose practice has, sometimes, prevailed, occasioning much embarrassment. Special duties have often been imposed upon the several officers of the Government, and no appro-