

priation has been made to defray the expenses necessarily incurred. Not unfrequently, clauses, appropriating money, are so ambiguous, that, the object of the law is in danger of being defeated. The Executive contingent fund, which is intended for other purposes, has thereby been made to assume unusual burdens. One case, illustrative of others, calls for legislation; and I, therefore, mention it. The act of 1849, chapter 209, evidently contemplated an increase of the fund for the education of the indigent Blind; but, made it chargeable upon "*the interest accruing upon the surplus revenue*;" and, at the same time, repealed all pre-existing laws, relative to this public bounty. The "*surplus revenue*," properly speaking, was that, which had been distributed to the State, (in common with the other States of the Union,) by the General Government; and which, in pursuance of the requirements of the act of 1839, chapter 33, had, at an early period, been applied to the payment of the State debt. My immediate Predecessor, therefore, viewed the act of 1849, chapter 209, as inoperative; and, with a commendable regard for the manifest intention of the Legislature, he drew upon the Executive contingent fund, for the means to defray the current expenses of the present Beneficiaries of the law. I considered the matter in a different light. A part of the interest annually accruing upon the surplus revenue, (whilst in existence,) to the amount of \$34,069.36, had been devoted to the common schools, subject to the charge of \$1,000 per annum, for the education of the indigent Blind. The same law, which subsequently diverted this fund, from the common schools, to the payment of the State debt, also created a substitute for it, (arising out of the proceeds of the capitation tax upon the Washington branch of the Baltimore and Ohio Rail Road;) and this substituted fund was likewise charged, as the original fund had been, with the appropriation for the Blind. In a word, the School fund remained the same, in all respects, excepting only as to the source, from which it was thenceforth to be derived. Hence, it has always been denominated, by the Treasurer, in his annual reports, the "*surplus revenue*," being so, in fact, by substitution. I could not conceive it possible that, the Legislature was unacquainted with the fact, that, the surplus revenue (proper,) had been already absorbed, in payment of the State debt; and, therefore, I presumed that, in using the words "*surplus revenue*," in the act of 1849, they intended to designate the substituted fund. I, accordingly, paid the liabilities on this account, in the usual way. I now recommend a declaratory law.

It will be necessary for you to revise the law imposing a tax on civil commissions, so that, it may be made to suit the new order of things. Some of the present commissions are taxed too much, others too little, and some not at all. Very material changes have been made, in the offices of the State, by the Constitution; which will render a new scale of taxation altogether proper. In this connection, I would respectfully call your attention to a prac-