

that the Legislature should employ some competent person to prepare, for their action, such a digest of the license laws, as was done in reference to the revenue laws, compiled by Messrs. Hinkley and Carter under a resolution of a former Legislature.

The present system of issuing Licenses to the Clerks of the several Courts from this Office is strongly commended. The law should, however, be so changed as to authorise the Comptroller to affix to the Licenses a stamp, instead of his signature. The check, designed by the Legislature, would be continued by this means, but a vast amount of unnecessary manual labor would be saved to the Comptroller.

Licenses to Auctioneers and to Agents of Insurance Companies, not incorporated by the laws of this State, should issue directly from the Comptroller's Office to the parties, and such a change should be authorised by law.

The Clerks of the various Courts, with laudable punctuality, have paid, into the Treasury, the public money, which accrued in their hands during the last fiscal year, with the exception of the Clerk of the Circuit Court for Caroline County, who is in default for revenue in his hands, as of 1st December 1854 and 1st June 1855. Suits have been ordered on his Official Bond for this indebtedness.

That part of the revenue, derived from Tax on Commissions of Trustees and Receivers, could be more effectually secured by requiring the Auditors of the several Courts to send to the Comptroller, immediately after the rendition of their audits in each Equity Case, a statement of the allowance of Commissions made to any Trustee or Receiver. For this service, they could be allowed a reasonable compensation, to be taxed as part of the costs of the case.

Your attention is called to the suggestions made in the Report from this Department to the Governor on the 3rd January 1855, [a copy of which is herewith transmitted,] in relation to the payment, into the Treasury, of Fines, imposed by Justices of the Peace, under the laws there referred to, and also to the necessity of fixing regular accounting periods during the year.

The additional safeguards recommended to be thrown around the execution of Bonds of Public Officers, charged with the collection of the revenue, are again suggested.

REVENUE FROM REGISTERS OF WILLS, &c.

The revenue paid into the Treasury by Registers of Wills, which is chiefly composed of Tax on Commissions of Executors and Administrators and on Collateral Inheritances, amounted, in the last fiscal year, to \$61,506.52. The sum of \$37,116.11 was on account of the first named tax and \$24,390.41 were for the last mentioned tax, all which appears in *Statement No. 8*.

This Statement discloses the fact, that the amount received during the last fiscal year, from these sources, was less than the