

The report from the committee appointed to take into consideration the letter from the commissioners of the tax of Prince-George's county to the governor and council, was read a second time, concurred with, and is as follows :

THE committee to whom was referred the letter from the commissioners of the tax of Prince-George's county, directed to the governor and council, beg leave to report, that they have attentively considered the subject of that letter, and have examined the several acts of assembly relating to the two and six-penny fund tax, and are of opinion that the fourth section of the act of assembly, entitled, A supplement to the act vesting certain powers in the commissioners of the tax of Anne-Arundel county, and for other purposes, passed at November session, seventeen hundred and eighty-seven, and which is the last authority given by the legislature for the collection of the said tax, does not vest in the commissioners a power to assess the said tax, or to appoint collectors in the several counties to collect the same, or to take measures upon this subject for any year subsequent to the year seventeen hundred and eighty-eight, and that the only authority remaining for assessing and collecting this tax is that resulting from the act itself, by which the same is directed to be assessed and collected ; that the general terms of the sinking fund law passed at November session, seventeen hundred and eighty-four, which seem to refer to annual supply bills which were then in the contemplation of the legislature, do not provide for the appointment of commissioners or collectors, or in any other manner for collecting this branch of the revenue, and that consequently there is no law existing by which any methods are prescribed for securing the collection of the fund tax for the present or succeeding years.

Your committee are therefore of opinion that it will be necessary to pass an act, during the present session of assembly, to confirm the proceedings of the commissioners of the tax in such of the counties wherein measures have been taken by them for the collection of the said tax for the present year, and to give effect to all bonds executed by the respective collectors for securing the payment thereof, and to make them subject to the same rules and regulations as are intended by the supplementary act herein before mentioned ; that the said act proposed to be passed should also provide for the appointment of commissioners in the several counties within this state for assessing and securing the collection of the said tax for the two next succeeding years, and also for the present year in such of the counties where no measures have been taken, from a supposed defect of power, for collecting the same ; that the duties of the said commissioners in all respects should be prescribed in pointed and unambiguous terms, and penalties provided for every instance of refusal or neglect, and that they should be vested with full and ample authority to appoint collectors, to take bonds with sufficient security for the faithful performance of their trusts, to superintend their conduct, and call them at stated periods to account, to transmit a regular statement of the balances at every such period to the treasurer of ~~their respective counties~~, and otherwise by diligence and attention to secure the punctual collection of the tax.

Your committee are also of opinion that an unnecessary expence would be prevented by the appointment of only three commissioners of the tax in each respective county, and that the power of appointing them ought to be vested in the governor and council, to whom they could at all times be more easily responsible for their conduct than to the legislature in the annual session of assembly, and for this purpose it is also conceived to be proper to continue for the present in the executive department a general superintendence of the collection of the revenue.

As it is not within the privileges of the senate to originate a bill of this nature, your committee beg leave to suggest the propriety of referring this report, if the same shall be concurred with, together with the letter from the commissioners of Prince-George's county to the governor and council, to the consideration of the house of delegates, under an opinion entertained by your committee that that branch of the legislature will not disregard any suggestions that are sincerely intended for the advantage of the community.

All which is submitted to the senate.

CHARLES CARROLL, of Carrollton,  
WILLIAM PERRY,  
NICHOLAS HAMMOND.

Whereupon it is ordered, that the said report, together with the letter therein mentioned, be referred to the consideration of the house of delegates, and the same were, with the memorial from the commissioners appointed to build a prison in the city of Annapolis, sent by William Perry, Esquire.

The senate adjourns till to-morrow morning 9 o'clock.

T H U R S D A Y, December 3, —1789.

THE senate met. Present as on yesterday. The proceedings of yesterday were read. The president lays before the senate a letter from John White, Esquire, continental commissioner of accounts for the state of Maryland, enclosing sundry papers relating to the claims of this state against the union ; which was read and referred to the consideration of the house of delegates.

Richard Ridgely, Esquire, from the committee appointed to prepare amendments to the bill, entitled, An act to regulate auctions in Baltimore-town, in Baltimore county, brings in and delivers to the president the following amendments :

Amendments proposed. After the second word " the " in the 2d line of the 1st page, strike out the words " passing this law," and insert the words " first day of January next." After the word " except "