

Mr. Dennis from the committee on Finance, to which was referred the bill entitled, an act to facilitate the collection of the tax in the several counties of this State, on deceased person's estates, reported that the committee had had said bill, under consideration, and were of opinion it ought to pass with the following amendments:

Which were read the first time.

Strike out all the bill after the enacting clause, and in lieu thereof insert as follows:

“That hereafter each and every executor and administrator shall within twelve months after he commences his trust render an account in writing to the commissioners of the tax or other county authority empowered to receive account of transfers of taxable property of the respective counties in which such property is situated, of all the deceased person's estate liable to assessment, and which is assets in his hands, stating therein the whole amount of plate, specifying the weight thereof, specifying the name of each and every slave, their respective age and sex, and all the taxable property which remains in his hands unsold, and if any negroes or other taxable property be sold or disposed of, stating the articles transferred, and the name or names of the transferees, and the name, age and sex of the slaves transferred to each respective transferee, and shall annually thereafter until he completes his trust, give an account of the transfer by him or her made, in the manner above prescribed, and in case of failure, to render an account as above required, shall be liable annually until he does comply in rendering such account, to pay such tax as such deceased person paid at the time of his death.

SEC 2. *And be it enacted*, That it shall be the duty of executors and administrators annually to pay over to the person entitled to receive it, such tax on the assessable property, of the deceased, in his hands, as said property is liable to, and to satisfy himself out of the proceeds of said estate.

SEC 3. *And be it enacted*, That nothing in this act contained shall be construed to release any such property from taxation, and levy by way of distress, or execution on the value, for the amount of taxes due thereon, as the laws of this State at present authorise.”

On motion of Mr. Page the bill entitled, a supplement to an act entitled an act relating to free negroes and slaves, passed at December session 1831, chapter 328, was taken up for