

legal interest thereon to be paid annually; which said certificates shall be receivable for any debt due the State of Maryland, and be charged on the same funds as other specie certificates of this State.

Sent to the senate, with the resolution respecting payments of interest on bonds for emissions of paper money, and the resolution in favour of George Kelly, by the clerk.

Mr. Sney, from the committee, brings in and delivers to Mr. Speaker a report on the memorial of James M'Henry; which was read.

The report on the petition of Abraham Gambell, was read the second time and concurred with.

Whereas it appears to this general assembly that Abraham Gambell, late a soldier in the first Maryland regiment, was wounded through the shoulder at Camden, on the twenty-fifth day of April, one thousand seven hundred and eighty-one, by means whereof he is unable to support himself by labour; and this general assembly considering it reasonable that the same relief should be extended to the said Abraham Gambell as to others in similar circumstances; RESOLVED, That the governor and council be and they are hereby authorized and empowered to grant unto the said Abraham Gambell, in future, half of the monthly pay which he the said Abraham Gambell received when in the continental service, by orders drawn quarterly on the treasurer of the western shore for the same, and that the same be charged to the United States.

Sent to the senate by the clerk.

Mr. Chapman, from the committee, brings in and delivers to Mr. Speaker the following report:

THE committee to whom was referred the petition of Andrew Lord, a late soldier in the Maryland line, report, that having considered the same, they are of opinion the petitioner has not produced sufficient vouchers of such services as would have entitled him to the relief prayed for, and therefore the prayer of said petitioner ought not to be granted. All which is submitted to the honourable house.

By order,

N. PINKNEY, clk.

Which was read.

Mr. Loockerman, from the committee, brings in and delivers to Mr. Speaker a bill, entitled, An act to empower the justices of Caroline county to levy a sum of money, by an assessment of the property of said county, to erect a gaol at Denton, in said county, and for other purposes therein mentioned; which was read the first time and ordered to lie on the table.

The report on the petition of William Buchanan, was read the second time, concurred with, and leave given to bring in a bill pursuant thereto.

Mr. Gantt, from the committee, brings in and delivers to Mr. Speaker the following report:

THE committee to whom was referred the petition of the securities of Thomas Williams, heretofore collector of the tax in Prince-George's county, beg leave to report, that they find that the petitioners became securities to the state for Thomas Williams, as collector of the taxes in the years seventeen hundred and eighty-one and seventeen hundred and eighty-two, in Prince-George's county; that, in consequence of a resolution passed last session, the chancellor hath adjusted the accounts between the state and the said securities; that, before he proceeded to the said adjustment, he thought proper to submit to the judges of the general court a point of law which occurred to him on the examination of the several acts relative to the subject, viz. Whether the securities in a collector's bond, taken under the act of October, seventeen hundred and eighty, chap. 25, entitled, An act to raise supplies for the year seventeen hundred and eighty-one, were answerable for the collection of any tax imposed under the act of June session, seventeen hundred and eighty, chap. 8; that, the judges having decided in the affirmative, the securities were accordingly charged in the said account, with the whole amount of the tax imposed by that act, and in compliance therewith, Rinaldo Johnson (one of the petitioners) hath paid into the treasury the sum of two thousand six hundred and fourteen pounds seventeen shillings and nine-pence, in part of the said decree, and bonded with security for the balance to the state. The committee have attentively examined all the acts of assembly relative to the subject, and, notwithstanding their high respect for the opinion of the general court, have great doubts of the propriety of their determination. By the act of June, seventeen hundred and eighty, chap. 8, entitled, An act for sinking the quota required by congress of this state of the bills of credit emitted by congress, a tax was laid on every hundred pounds worth of property of one bushel of wheat, or twenty-five pounds of tobacco, during the five following years, the person chargeable with the said tax to have the option of paying every bushel of wheat, or twenty-five pounds of tobacco, with one Spanish milled dollar, or one dollar of the said new bills; and that the said tax in wheat or tobacco, or in much thereof as might be necessary, should be inviolably appropriated for the sinking and redeeming one sixth part of the said new bills annually. But, although this act speaks of a collector of this annual assessment, yet it does not point out who he shall be, nor direct any bond to be given by him, nor does it provide for the appointment of a collector by any other authority.

By the act of October session, seventeen hundred and eighty, chap. 25, to raise supplies for the year seventeen hundred and eighty-one, a tax of thirty shillings was imposed on every hundred pounds worth of property; and commissioners were appointed by it, whose duty was particularly ascertained. By this law the commissioners are directed to appoint a collector of the tax imposed by it, at their first meeting, or within ten days thereafter, and the collector so appointed is required, within five days thereafter, to enter into bond, with good and sufficient security, the form of which is stated in the law. The form of this bond is different from any other given under any of the preceding supply bills, all of which the committee have examined. Every part of the act of October session, seventeen hundred and eighty (the regulations of which are extremely specific) except the sixty-fourth section, has pointed reference to the collection of the tax imposed by it, and none other. Some of its duties are appropriated to the sole purpose of pointing out the nature and extent of the collector's duty and responsibility under the bond prescribed by it, and of ascertaining the proceedings against him.