

From the New York Evening Post.

Duties on Sugar.—The question of reducing the taxes on imported sugar is one of the greatest importance to the northern and middle States. Whatever be the diversity of opinions with respect to a protective tariff in general, there can be none, we apprehend, with regard to the duty on this article. Of all the ingredients of food from which nourishment is derived to the human body, there is no one of such general consumption as sugar, none that enters into the preparation of so many articles of diet, none that is agreeable to so large a number of palates. Yet this article is taxed by the government as if there were a sort of enmity against those who made it, as if it were a dangerous luxury, as if there were a conspiracy to debar the poor from its use. Thousands of families in this city pay at least \$0.50 a year for their proportion of the sugar tax. The only reason given for this, is that the sugar planters of Louisiana are to be protected. Yet these planters do not need the protection: they are doing a profitable business without it. An intelligent friend, whose personal acquaintance with this subject, gives the highest authority to his statements, has furnished us with the following examination of this important question:

Of the 500 acres, 300 will be laid out in cane, and the remainder will be for pasture. The good lands, are generally said to yield 1500 pounds of sugar and 100 gallons of molasses; but we will take what is considered a low medium—say 300 acres of cane, at 1250 pounds per acre, 375,000 lbs.; molasses, at 84 gallons per acre, 25,000 gallons. At the present time, sugar is quoted on the planter's price Current, at 15 cents. In former years, they have been quoted and sold much higher.

375,000 lbs. brown sugar, at 5 cts. per lb. \$18,750
25,000 gals. molasses at 15 cents per gallon, 3,750
Deduct for yearly expenses of the estate, \$19,500
Thus we see a nett revenue of nineteen thousand five hundred dollars, or an income of 39 per cent. on an investment of fifty thousand dollars—a result which we apprehend is not far from correct. Thus much for protection.

Let us now proceed in examining whether the business would be worth pursuing, with out this extraordinary contribution from the people. Let us see what would be the condition of the planter, were the duty on foreign sugar reduced two cents, that is to say, from 3 cents to 1 cent per pound—which reduction would have the effect to reduce the price of domestic sugar in a like proportion. We have already said, that 300 acres of cane, planted land, would yield 375,000 lbs. sugar, which, at the reduced price of 3 cts. is \$11,250
25,000 gals. molasses, at 15 cents, 3,750
Deduct as before for yearly expenses, 3,000
Or, at the reduced price of 3 cents per pound, 24 per cent on his capital. Now, this is simply the nett income from his outlay, without taking into his calculations the increased value of his farm, or the natural increase of his negroes. How do these results compare with those of our farmers of the North and West? Can any one of them boast of such golden returns? Yet he of the North or West, has not been sparing of his labor. He and his sons have worked with their own hands in the field; they have, perhaps, cultivated with their own hands quite as many acres; and when, at the end of the year, they have sold the whole fruit of their labor, what is the sum total of their earnings? Why, if any one of them has made a clear two thousand dollars, he has made a clear two hundred dollars, he has made a clear two hundred dollars, he has made a clear two hundred dollars, he has made a clear two hundred dollars.

But, it is said, the sugar planters laid out large capitals under the implied faith of the government, that they would be protected against foreign competition, by having a duty upon that imported abroad. In the first place, we deny this doctrine of implied protection. Congress has from time to time increased or modified the tariff, as has appeared to them necessary or expedient, without pledging itself to pursue any permanent system of protection. But, even had such a pledge ever been given, is it absolutely necessary that a government should perpetuate an error, because it has once committed it? Must we year after year persevere in enforcing a law, which a large portion of the law-makers themselves now acknowledge to be impolitic, or oppressive? Another plea for protection, is the uncertainty of the sugar crop in Louisiana; and we must confess, that of all arguments, this appears to be the most extraordinary; that any set of intelligent men should seriously ask of their fellow-citizens to protect them, by taxing themselves, for pursuing a business, which they themselves are so anxious to see flourish in the climate of Louisiana is not always congenial to the growth of the sugar cane; because an early or a late frost, or a wet or dry season, destroys a little or much of the crop, we, the consumers of the article, are required to make good this loss in good years, as well as in those seasons when the crop has failed. In short, we are asked to tax ourselves, to insure the planter against loss in an undertaking, which they themselves pronounce hazardous. But let us examine further into the extent of the sacrifices which we are called upon to make, in order to protect this branch of agriculture.

On referring to the last report of the Secretary of the Treasury, on the commerce and navigation of the U. S. there appears to have been imported up to the 30th Sept. 1829: 69,557,574 lbs brown sugar. Exported 4,709,730 lbs which do. Do. 1,699,623
Leaving for consumption— 47,857,745 lbs brown sugar, paying, 5 cts. per lb duty, \$1,489,511 43
3,011,081 lbs. white, paying 4 cts. 120,402 64
It appears, then, that the people have contributed \$1,559,916 09 for protection of domestic sugars. But large as this sum is, it is not all. We are required to contribute a much larger sum in another way, although not quite so apparent: we are called upon to pay the Louisiana planter 3 cents per pound more for his sugar, than we should do, could foreign sugar come to the consumer without the present duty of 8 cents per pound. We will suppose the quantity of foreign sugars consumed during the present year, the same as that reported above, and we will suppose the quantity of the last Louisiana crop to have been 80,000,000 pounds. Now, if the consumer, by reason of the protection duty, has to pay 2 cents per pound more for the domestic sugar, than he would have to pay, were there not that duty on sugars from abroad, does it not follow that \$2,400,000 must be added to the \$1,559,916 paid into the Treasury of the United States, in order to show the sum total of which the sugar-consuming people pay for protecting a precarious business—a business which the arrangements of nature have confined to a small section of our country only.

A general Court Martial convened at the Navy Yard in Philadelphia on Monday for the trial of Com. Croghan, and such other persons as may be brought before it. It consists of the follow officers viz. Commodore Bainbridge, President, Com. Jones, Captain Downes, Morris, Reed, Ballard, Warrington, Ballard, Crane, Nicholson. SUPERINTENDENTS Master Commandant David Conner, W. Skinner, H. Moffit, Esq. Judge Advocate.

MARYLAND LEGISLATURE. IN SENATE, Jan. 3, 1831.

Mr. Forrest offered the following Message. By the House of Delegates: Gentlemen of the Senate, your Message, and concur in the proposition of your Honorable body to proceed this day at one o'clock, P. M. to the election of Governor for the ensuing year. No person is put in nomination by the Senate in addition to the gentleman named in your message.—The Senate have appointed Messrs. Spence and Heath to unite with the gentleman appointed by your Honorable Body to count the ballots and report the result.

By Order, LOUIS GASSAWAY, clk. Mr. Sewell stated to the Senate.—That he could not remain silent in his place, upon a proposition that went as far as to vitiate the Message of the gentleman from Montgomery; and was constrained, believing as he did in the ineligibility of the honorable gentleman named in that message, to offer to the Senate the following message as a substitute:

By the Senate, January 3, 1831. Gentlemen of the House of Delegates. The Senate have received your message proposing to go into the election of Governor to-day at one o'clock and informing them of the nomination of Daniel Martin, Esq. of Talbot county for that office.—The Senate are prepared to perform the duty prescribed by the constitution, of proceeding to the election of Governor to-day; that the nomination of Mr. Martin involves in their view, serious and important considerations preliminary to the election.

The first duty they conceive of the electors of the Governor, is to see that he possesses the qualifications prescribed by the constitution. They understand that Mr. Martin is the same individual who was Governor of the State in 1829, and on considering those points of the constitution applicable to this subject, the Senate feel constrained respectfully to suggest to the House of Delegates their doubts of his eligibility. The 31st article of the Constitution prescribes "that the Governor shall not continue in that office longer than three years successively, nor be eligible as Governor, until the expiration of four years after he shall have been out of that office."

The Senate presume there can be no doubt of the meaning of the words "out of office" and therefore abstain from making an argument from the letter of the constitution. In its spirit then opposed to the eligibility of Mr. Martin. The Senate in order to understand the spirit of the constitution, have referred to the bill of rights where the principles of our State government are laid down. In accordance with the spirit of the terms in which it was formed, declares, "that a long continuance in the first executive departments of power, and trust, is dangerous to liberty."

The wise framers of our constitution then, have declared in the sacred instrument referred to, that it would be dangerous to liberty, if the chief executive magistrate of this State should serve as such for more than three years successively. Mr. Martin, it is true, has served but one; but the Senate have looked in vain for any inhibition in those instruments of his serving three successive years, if now eligible. If then he would be eligible for three successive years, it is manifest that he can serve four years out of five, and that in this manner two individuals may be alternated upon the State Government for their lives.

To say the least of this subject, it appears to be doubtful whether Mr. Martin is eligible to the office of Governor; and as the Senate feel bound to preserve the integrity of the constitution, they deem it their duty to examine thoroughly this important question, involving, as it does, the vital interests of the people of this State, they respectfully ask of the House of Delegates to reconsider this nomination, and present to the Senate an individual to whom no constitutional objection can be made. Which having been read, the question was put, will the Senate receive the substitute?

Mr. Kennedy said, that before the question was taken on the substitute offered by his friend from Harford, he wished to make a few remarks on the subject, and a very important subject it was; a similar question having never at any former period, come before the Legislature of Maryland. The Constitution was a sacred instrument, and should always be approached with caution, and the least infringement of its letter, or its spirit, ought to be carefully guarded against.

A question was raised in the house of delegates (it was at the session of 1825, when Mr. K. said I had the honour of holding a seat in that house) whether senator or delegate was eligible as Governor. I opposed the discussion of the question at that time, as no case had arisen which called on the Legislature to act, and moved an indefinite postponement of the subject, but which was rejected by the house. The reasons which were then urged by me appear on the journals of that session from page 22, journal house of delegates, 1825.

"Whereas, the true way of construing the Constitution and form of government, is to give full force and effect to every change and provision thereof; and as no article of the Constitution can be considered paramount or more binding than another, yet, inasmuch as there is some difference of opinion among the members of the Legislature as to the true intent and meaning of these several recited articles (7th, 19th, and 31th), and as there is no urgent necessity at this time for us to interfere and express an opinion, which cannot be considered binding on any future Legislature, or on the majority of this Legislature; and as it is the safest and best course for us to wait the subject until an absolute necessity exists to meet and determine the question; therefore Ordered, That this house do not consider it necessary at this time to express an opinion as to the eligibility of senators and delegates for the office of Governor, or member of the council, and that the subject be indefinitely postponed."

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sent to the senate it was never discussed there, but was put at rest by the election of a Governor, against whose eligibility a shadow of doubt did not exist.

A case has now come before us—a crisis has arrived, which requires the legislature to act, and I am much pleased to find that the question is fairly presented to the senate, for I consider that if a single senator thinks Mr. Martin is not eligible, or if he even has doubts on the subject, it is his duty to record his sentiments on the occasion.

And how should this crisis be met, and by what authority should this case be decided? By the constitution of Maryland, and that alone; and as our great master in ancient times, answered a certain lawyer, who asked him an important question—"What is written in the law? How readest thou?" We can safely refer to the constitution, and ask ourselves individually, what is written in the constitution? The constitution of Maryland provides that the Governor and Council shall be elected annually, thus giving to the people the sovereign control over the executive branch of the government, for the house of delegates, emphatically the house of the people, have at all times the election of Governor in their own hands, as they number eighty members to fifteen in the senate; and the Bill of Rights, article 31st, declares "that a long continuance in the first executive departments, of power or trust, is dangerous to permanent freedom."

But the 31st article of the constitution is the one we must refer to for the decision of this question, and it runs in these words:—"The Governor shall not continue in that office longer than three years successively, nor be eligible as Governor until the expiration of four years after he shall have been out of that office."

Here is a limit, an absolute limit, to his term of service. The bill of rights had declared that a long continuance in executive offices was dangerous to liberty; and here the constitution not only provides that the Governor shall not serve longer than three years successively, but goes on to say, nor be eligible until the expiration of four years after he shall have been out of that office.

What is the common-sense meaning, what is the meaning in the books, of the word "successively"? It is uninterrupted, one after another, year after year, in the present case; on this point there can be little doubt, though it has been contended, that if Governor Martin is again elected it would be in one year, out one, and that that would make the third year in succession, and he would not be again eligible. This reasoning is too deep, too logical for me, and I confess I do not understand it.

That the Governor cannot serve longer than three years in succession, or "successively," is admitted on all hands, but what is out of office is understood in different ways; some contend that if he is out of office for one year, he is not eligible until he has been four years out. Others argue, that he must be in three years successively, before he can be out for four years.

I have endeavoured, both at home, and since I came here, to reason myself into the belief, and have so argued, publicly and privately, that a governor was eligible until he was in three years successively. But the more I have thought on the subject, the more I am convinced that there are doubts; doubts which will make me vote for the substitute offered by the senator from Harford, for I cannot doubt as to the eligibility of Mr. Martin.

That doubts exist, that there is a diversity of opinion on the subject, is a fact that cannot be denied. Many of the people of Maryland doubt. In Washington county I well know that the leading men there, even those who belong to the same party to which Governor Martin is attached, not only doubt, but think, and have written and spoken, and said, that they do not consider him eligible. One of those who have come forward on this occasion, (if I am not much mistaken,) held a seat in this chamber every few years ago.

The people of Maryland doubt, and they are divided much divided on the subject. Many members of the house of delegates doubt, and in this senate chamber there are, to my certain knowledge, some senators who think Governor Martin is eligible; some who are firmly of the opinion that he is not eligible, and some who doubt, and think it is best not to run any risk of committing an infraction on the constitution, but to err, if they do err, on the safe side.

If we admit that Governor Martin is now eligible, to what will it lead? Let us look at the consequences. If he has a right to be in that office successively, without being out of it one year before the last, and who was out last year, may be elected this year, and the next, and the next, and thus be in four years out of five; or say he was in one year, out one year, may be in the present year, out one, and in three years, making five years out of seven.

But again if he is now eligible, he may be in two years more, out one, in two, out one, and in three years, making six years out of eight; or he may be in, in the present year and the next, out one year, in the two next, and so on out one year, and in two for ever,—or as long as he lives.

The constitution certainly never intended this. Three years in seven was as long a term of service as the constitution ever intended for one man, and by any other construction of this instrument, a governor may be in four years out of five, five out of seven, six out of eight, or with the intermission of one, two, three, or as every other member of the senate, cannot hold any office of profit during the whole term of five years for which you were elected, even though you should resign your seat in one week, or in one day after you have qualified? It is because it is forbidden in the 37th article of the constitution, and this provision was inserted to keep the senators, during their whole term, beyond the reach of executive influence, and render them in fact more truly independent.

And so in like manner has the constitution prescribed the longest term which a Governor shall serve; and so has it also prescribed, that when he is out of that office, he shall be kept out for four years before he is again eligible. Is this harder than what the constitution prescribes in regard to senators? No, it cannot be fairly contended that it is a harder case.

Our constitution and form of government, Mr. President, was established for the good of the whole people of Maryland, and ought never at any time, to be construed or misconstrued merely to serve a party, or to serve a man.—It is far better that an individual should suffer—should suffer wrongfully, and be excluded for a time from office, than that the constitution should suffer the least infraction, or should not in all cases, be paramount and kept sacredly inviolate, until changed according to its own provisions. By voting for the substitute now before us, the senate do not give a decided opinion as to the question of Gov. Martin's eligibility.—They say, what must be admitted, what will be admitted, and we respectfully ask the house of delegates, who have the election in their power, to make a nomination of some other person, to whom no constitutional objections can be urged, and to whose eligibility no doubts do exist. I trust the substitute will be adopted.

The years and days being called for were taken and appeared as follows: Affirmative. Messrs. Harrison, Kennedy, Sewell, Whiteley—4

Negative. Messrs. Marriot, pres. Forrest, Rees, Spence, Heath, Herbert, Smith and Thomas

Determined in the negative. So the substitute was rejected. The Message offered by Mr. Forrest was then adopted and sent to the House of Delegates.

IN HOUSE OF DELEGATES. Wednesday, January 5, 1831.

Mr. Stewart from the committee of claims, delivered the following report. BY THE COMMITTEE OF CLAIMS.

Your committee report—That they have examined the proceedings and documents of George Mackubin, treasurer for the western shore of Maryland, and find from an account settled to 1st Dec. 1829 by the committee of claims of the last general assembly, there remained in the treasury \$335,504 74 funded claims of the emission under an act of Congress of the 15th March 1780, and \$54,052 57 cents cash.

Table with financial data including 'On account of Americans', 'Auction duties', 'Licenses', 'The Eastern Shore Treasury', 'Fines and forfeitures', 'Hawkers and pedlars', 'Interest on personal accounts', 'Land Office account', 'Licenses to dealers in lottery tickets', 'Licenses to retail spirits', 'Licenses for races, fisheries or musters', 'Marriage licenses', 'Ordinary licenses', 'The Penitentiary', 'The public buildings', 'Road stock', 'State lotteries', 'State tobacco inspection in Baltimore', 'The state's wharves in Baltimore', 'Tax on plaintiffs', 'Taxes in chancery', 'Traders licenses', 'The University of Maryland', 'Victuallers licenses', 'Amounting to \$210,371 52'

That it appears to your committee the said treasurer has disbursed in the same time, the sum of two hundred and ten thousand three hundred and seventeen dollars and twenty-one cents, viz.

Table with financial data including 'On account of Canal 5 per cent. stock—for interest', 'Chancery records', 'Civil officers', 'Colleges, academies and schools', 'Commission', 'The executive contingent', 'Indian annuities', 'The indigent deaf and dumb', 'The judiciary', 'The legislature', 'The library', 'Loans of 1827 3, for interest', 'On account of the Mayor and city council of Baltimore', 'The militia', 'Miscellaneous account', 'Monument 5 per cent. stock, for interest', 'Penitentiary 5 per cent. stock of 1822, for interest', 'Pensions to officers and soldiers of the revolution', 'The public buildings at the seat of government', 'Rail-road 5 per cent. stock, for interest', 'State tobacco inspection in Baltimore', 'The state's tobacco warehouses in Baltimore', 'University 5 per cent. stock of 1823, for interest', 'The University sinking fund', 'The University of Maryland', 'Amounting to \$210,371 21'

For all of which payments he has produced to your committee satisfactory vouchers and receipts.

That it appears to your committee, there remains in the treasury as of 1st Dec. 1830, the said sum of three hundred and thirty-five thousand one hundred and four dollars and seventy-four cents funded 3 per cent. stock of the United States, three thousand one hundred and forty-three dollars and ninety-five cents in bills of credit as aforesaid, and fifty-four thousand one hundred and six dollars and eighty-eight cents, cash; which last sum they find stands in his credit as treasurer, in the Farmers Bank of Maryland; and is subject to the following appropriations, viz. Balance of cash in the treasury 1st Dec. 1830. \$54,106 88

Table with financial data including 'clusive Indian annuities', 'Expenses on account of the militia', 'To pay Colleges, academies and schools', 'Interest on Penitentiary 5 per cent. stock of 1823 and loan of 1828', 'Interest on University 5 per cent. stock of 1822', 'Interest on loans of 1827 per acts of 1826, chs. 211 and 252', 'Interest on rail-road 5 per cent. stock', 'Interest on canal 5 per cent. stock', 'Interest on Monument 5 per cent. stock', 'The Colonization society for 1830', 'The states, inspectors of tobacco in Baltimore, and their clerks', 'So much of the monument 5 per cent. stock, in pursuance of ch. 165, of 1829', 'The claims liquidated in pursuance of Res. No. 10 of 1822', 'Commission of 1830, to certain deputies of the attorney general', 'The balance of the appropriation for 1829, and the whole of those for 1829 and 1830, per act of 1826, ch. 53, to augment the library', 'Balance 1st Dec. 1830, unappropriated', 'Which, applied to the payment of the journals of accounts for the present session, say', 'Will leave, chargeable for that account, on the receipts of the ensuing year', 'Your committee further report, that they have examined the proceedings and documents of the said treasurer, in reference to the several funds confided to his care, and from an account settled to the 1st Dec. 1829, by the committee of claims of the last general assembly, there then remained in the treasury to the credit of those funds, \$35,855 cash.

That it appears to your committee, by the accounts of the said treasurer, he has received from the 1st Dec. 1829 to the 1st Dec. 1830, on account of the free schools fund, 15,075 10 County schools fund, 568 28 Penitentiary sinking fund, No. 2, 1,647 University sinking fund, 1,016 Tobacco warehouse sinking fund, 30 Rail Road sinking fund, 153

Amounting to \$35,881 38

That it appears to your committee the said treasurer has disbursed in the same time, the sum of \$17,595 69 on account of the free schools fund, paid to divers counties, 17,495 69 Rail road sinking fund, invested, 100

Amounting to 17,595 69

For all which payments and investments, he has produced to your committee satisfactory vouchers and receipts. That it appears to your committee, there remains in the treasury as of the 1st Dec. 1830, to the credit of the said funds, a balance of forty two thousand one hundred and forty dollars and sixty nine cents cash; and this sum, too, they find, stands in his credit as treasurer in the Farmers Bank of Maryland; and is subject to the following appropriations, viz. All which is respectfully submitted. By order, Thomas W. Watkins, Clk.

CONGRESS.

FRIDAY, JANUARY 14.

In the Senate, yesterday, Mr. Benton submitted a resolution, directing the Secretary of the Treasury to report to the Senate, at the commencement of the next session of Congress, the amount, in quantity and value, of importations and exportations of sundry articles of drugs, medicines, and dye stuffs, with the gross amount of revenue accruing upon the importation of each article, and the net revenue received into the Treasury and to give his opinion as to the time at which the duties upon the same may be abolished, without affecting the payment of the public debt; and to state whether any of the said articles are of the growth or produce of the United States, and, also, to what amount compared to the wants and consumption of the Union.

Several bills were read the second time, and ordered a third reading, and the following bills were passed: the bill to incorporate the St. Vincent's Orphan Asylum, in the District of Columbia, and the bill of relief for Joseph E. Cannon, late of the navy of the United States. A short debate took place on the bill making an appropriation to pay an annuity of \$6,000 to the Seneca tribe of Indians, in which Messrs. Forsyth, Dudley, Smith, of Md. and Sanford participated. The bill was finally laid on the table. The High Court of Impeachment by proclamation, a letter was read from the physician attendant on Mr. Wirt, counsel for the defendant who has been some days indisposed, stating it as his writer's belief, that Mr. Wirt could not, without manifest danger leave his room previous to Monday next; by which time, he would, without doubt, be so far recovered as to be able to attend to business. The Court then adjourned over to Monday. After some time spent in the consideration of Executive orders, the Senate adjourned until to-day at 11 o'clock.

In the House of Representatives, Mr. Carson inquired if it was in order to move that the House should resolve itself into a committee to attend the High Court of Impeachment on the trial of Judge Peck. (the testimony on the part both of the United States and of the respondent being closed,) but Mr. Buchanan having subsequently stated that in consequence of the continued indisposition of one of the counsel of Judge Peck, the Court had adjourned Monday Mr. Carson forbore to press his question. Mr. Clay, from the Committee on the Public Lands, reported, without amendment, the bill from the Senate supplementary to the several laws respecting the sale of the public lands; which was postponed till Thursday next. Mr. Mallory, from the Committee on Manu-