By the act of 1813, chapter 189, the collection of the direct tax upon the stock of the city of Baltimore was also taken from the city collector, and the register of the city was required to pay it into the treasury. This tax I also found had not been paid since the passage of that law: and with the view to such legal proceedings as might be necessary, I requested the Attorney General to call upon that officer to ascertain his determination in regard to the payment of this tax; he at once expressed his determination to comply with the law unless otherwise *officially* instructed by the City Authorities, by whom he was appointed; and I am pleased to inform you that this tax for the present year, amounting to the sum of $9, 497 34, has been paid, leaving still due, the like sum for the tax of the past year, in reference to which you will make such provision, or give such instructions as to you may appear necessary and right.

As the direct tax must be looked to by you for the greater portion of the means to meet the demands upon the treasury, I was impressed with the paramount importance of supplying you with all the information necessary to the formation of a correct estimate of the probable revenue which will for the coming year be derived from that source; and I have been, I apprehend, more minute than will be acceptable to you; certainly more so than has been agreeable to myself.

I have prepared with some care, and will now submit for your consideration, a tabular estimate of the revenue which will have *accrued* from the *direct tax*, and which is, or may be made *collectable* during the current fiscal year; and I shall consider my labor most amply rewarded, if by this means I shall furnish you with any assistance in forming a *correct estimate* of the revenue which for the current year will be *collected* from this source.

The direct tax of one quarter of one per cent. upon $117,139,645 23-100, the present assessed value of the real and personal property,	$442,819 11
Due for arrears of tax for 1841, 1842, 1843 & 1844, about	554,929 60
For items of direct tax not included in the general assessment, and from which but little revenue has been hitherto derived—to wit:	
Tax upon the capital stock of the Banks of the city of Baltimore,	19,752 50
Tax upon the capital stock of other incorporated institutions,	15,000 00
Tax on Baltimore city stock for 1844,	9,497 34
Tax on Baltimore city stock for 1846,	9,497 34
Tax on the funded debt of the State,	27,602 60
Tax on ships and other vessels,	5,430 55
Estimated arrears of tax on ships, &c.,	5,000 00
Tax for 1844 & '45, due from the Farmers' and Planters,' and Western Banks of Baltimore,	4,542 25
	$1,094,001 29

I need not say to you that the amount of revenue which will *accrue* by no means furnishes the test of the amount which will be *received*; and I have furnished you an estimate of the former only with the view that you may as *practical Statesmen* (looking to the experience of the past, and the additional means of collection which your legislation will afford) form an estimate of the latter, which may approximate correctness.

Your predecessors, when they assembled todischarge the duties which now devolved on you, were informed by his Excellency, Governor Thomas, that the liabilities of the State had increased during the fiscal year that had then ended by the sum of $279,088 54; and it manifestly became their duty to arrest this progressive accumulation of the public debt.

In this position of things the important enquiry was submitted to their consideration, whether for the additinal revenue required, they should reso... *indirect taxation, or increase the direct tax* to the required amount. Their determination to raise by *indirect taxation, all* the additional revenue that might be required, which was in my judgment wise and just, has since undergone the ordeal of a public canvass, and has been sanctioned by the approval of the people. The *principal of indirect taxation*, and the policy of a resort to this source for a portion of the public revenue, (which recommends itself to approval by the diminished expense of collection, by the increased certainty of payment, and by the *justice* of reieiving the owners of visible and tangible property, upon whom, under pre-existing legislation, the burthens of taxation had exclusively fallen,) may now be considered as settled by the exigency of public affairs, and by the sanction of a well ascertained public sentiment.

I now propose to call your attention very briefly to the legislation of the last session, for the purpose of considering the revenue which may be expected from that source, and of suggesting such amendments as experience and the decision of the Court of Appeals, have shown to be required.

The act of the last session, chapter 184, "imposing a tax upon the commissions of Executors and Administrators," has not yet gone into practical efficient operation. By this act executors and administrators are only required to pay the tax "*upon the passage of the account in which there commissions are allowed.*" Under the practice throughout the State, the commission is not allowed by the Orphans' Courts until the passage of the *final* account; and as executors and administrators are allowed twelve months to settle the estate it is apparent that the revenue arising under this law will only accrue in each case as they pass their final account, or after the expiration of twelve months from the date of the letters of administration in each case.

The Orphans' Courts are also authorized to extend the time forthe settlement of estates beyond twelve months; and as Executors and Administrators have the entire estates of their Testators or Intestates, and *consequently their commissions* in their own hands, they have no interest in expediting the adjustment of the commissions by the Orphans' Courts, and the revenue of the State will be probably delayed beyond twelve months from the date of the letters in each case. It would be certainly desirable if this law could be so amended as to make the revenue contemplated by it more immediately available to the treasury.

In my judgment the defect suggested may be removed, and this law rendered conspicuously available in sustaining the credit of the State, if you will so amend it, *in cases which shall hereafter occur, instead of the tax now imposed*, as to require Executors and Administrators to pay to the Register, for the use of the treasury, within thirty days from the return of the inventory, in each case, one per cent, upon the amount of the inventory; and to require that the executor or administrator in each case, (upon the presentation of the final account for passage, and before it shall be passed, or his commission allowed,) shall pay to the register for the use of the State, one per cent. upon the difference between the amount of the inventory and the amount upon which the executor or administrator is entitled to a commission—the amount of tax in each case to be deducted from the commission which may be allowed to the executor or administrator. Whilst the effect of the amendment suggested would be so salutary to the State, its only effect upon the executor or administrator would be to reduce the maximum of commission which could be allowed him by the Orphans' Courts from ten to nine per cent. and the minimum from five to four per cent.

You are aware that whenever an Executor is the residuary legatee, or the residuary legatee consents, and whenever the administrator is entitled to the whole residue, they are authorized, upon giving the bond required by the act of assembly, to take the estate without returning an inventory or account, or in any manner settling with the Orphans' Courts; and in this class of cases the tax imposed by this act can not be collected. I would therefore recommend the repeal of so much of the act of 1798, chapter 101 as confers this privilege.

Permit me in this connection to refer also to the act of 1844, chapter 187, "imposing a tax on the commission of trustees and receivers," for the purpose of remarking that from a statement received from the register in chancery and from the clerks and registers of the several counties showing the amount of commissions allowed for two consecutive years to executors, administrators, trustees and receivers, (assuming the average of those years as the data of calculation the revenue which will accrue, (and if the proposed amendments are adopted) which will be received for the coming year from the two laws will not fall short of $30,000. Permit me also to suggest the enquiry whether this law may not be so amended as to make its proceeds more immediately payable into the treasury. Under the provisions of this law the tax is to be ascertained by the auditor, *when he audits the accounts of the trustee or receiver*, and is to be paid by the trustee or receiver within thirty days after the *final* ratification of the accounts so audited. It is unnecessary to point out the great delay which must occur under the existing provision in the payment of this tax. You are aware that the compensation of trustees and receivers is fixed by a *Chancery scale, graduated* by the *amount of the sale*, or the value of the property where no sales are made. If I am right in this statement, it is clear that the trustee or receiver can immediately after the ratification of the sales made by them, or after the ascertainment of the value of the property, when no sale is to be made, ascertain with as much certainty as the auditor, the amount of their commissions; and I can see no well founded objection to an alteration of this act by which they shall be directed to pay within thirty days after the ratification of the sale or ascertainment of the amount of property where no sale is to be made, the one-tenth of the commissions to which they are entitled by the *Chancery scale*. This amendment would certainly render this law greatly more available as a revenue measure; and if no well founded objection can be urged to its adoption I would invoke for it your favorable consideration.

I will now call your attention to the act of the last session, chapter 237, "imposing a tax on Collateral Inheritances, Distributive Shares and Legacies." The delay which also occurs under this law in the payment of the tax imposed, and the propriety of adopting such amendments as will render it more practically beneficial as a revenue measure, will merit your attentive consideration.

Under its provisions the tax on distributive shares & legacies is required to be paid by the executor or administrator "*before he pays over the distributive share or legacy*," and in reference to the tax on real estate it makes it the duty of the executors and administrators (without a penalty) to report to the Levy Courts all the real estate of which their testator or intestates have died seized, and the Levy Courts are required on the 1st of June in each year to value the estates, and at the next period of making the county levy, to levy this tax.

I submit it for your consideration, whether the delay incident to the existing provisions of this law would not be removed by an amendment, requiring (in all future cases,) the Orphans' Courts, to issue a summons directed to all collateral legatees and distributees of personal estate, and to all colatteral devisees and inheritors of real estate, being of full age, & to guardians of such as are minors, requiring them to pay the tax imposed by this act within three months' from the service of such summons, and imposing such penalties upon the audult parties and the guardians of minor parties, for their neglect or refusal to pay within the time prescribed, as would make it their interest to comply, and consequently ensure their compliance with the law.

I am satisfied that this law can and will be so amended by you, as to make it at once practically efficient as a revenue measure; and then the annual *receipts* from it may be estimated at an average of $10,000.

The act of the last session, chap. 302. "imposing a tax upon clerks and registers," has, I believe, been generally complied with, and the tax, amounting to about $10,000, imposed by it, has been almost entirely received. The like sum may be relied on from this source for the current year.

In reference to the laws of the last session, which have been so far considered, it may be remarked that they have met with the almost universal approbation of the people, and your predecessors certainly deserve great credit for the adoption of a *system* of taxation, which will so prominently contribute to the relief of the State, and which, at the same time, is so entirely in accordance with the public will.

I should, gentlemen, be wanting in duty to myself, and to your predecessors, by whom it was passed, if I should omit to refer to the act of the last session, chap. 280, imposing "the Stamp Tax," the only revenue measure adopted by them which has proved unacceptable to any portion of the people in any part of the State. If unmeasured denunciation—through the public press—from the hustings—and in every other shape which the ingenuity of its enemies could devise, could mislead the judgment of on enlightened people in reference to a measure so eminently calculated to promote their individual interest and the public good; the first act of the session you are about to commence, would be entitled, "An act to repeal the Stamp Tax."

But the representatives of the People of Maryland may always rely with certain confidence upon the support of their constituents, when, like your predecessors, (after testing the insecurity of the beaten path—the inutility of further laws, based upon the pre-existing principle of taxation,) they at once (regardless of unjust censure, and with a proper reliance upon their own judgment, and the judgment of the people,) abandon the path which had hitherto only led to disappointment, and pursue a new course, leading to the redemption of the honor of the State, and the good faith of her citizens.

I ask, gentlemen, I feel I may ask with confidence, your candid consideration of a measure which, when properly amended will be of more practical utility in the present monetary condition of the State than any law upon the statute book.

It has been called the *British Stamp Act*, & denounced as *anti-Democratic;* but I do not propose, in addressing *you*, to consider such gratuitious and unfounded denunciations, for I am aware that you are too conversant with the history of your country, not to know, that our fathers in their opposition to the tyrannical impositions of the mother country, were governed by the principle "of resistance to taxation *without representation*," and that *they* opposed the Stamp Tax passed by the British Parliament, *not* because it was a *Stamp Tax*, but because they were unrepresented in the Parliament which passed it. And I might be considered as wanting in respect, were I to remind *you* that a similar law to the one now denounced as *anti-Democratic*, was passed by Congress during the presidential term of Mr. Madison, by the party vote of the then Democratic party.

I will not, therefore, consider for a moment these mere denunciations against a measure so vitally important to the interests of your constituents; but will proceed to the consideration of such objections to the principle and policy of the measure, as have been in good faith, and with a belief in their reality, urged against it.

It was said that the law was inconvenient; but the practical operation of the measure has clearly evinced the error of this assertion.

It has been urged that the law was unequal in its bearing, because the greater portion of the revenue derived from it was paid by the mercantile interest. But this argument was certainly a two edged sword; for it was apparent, that if the fact were as asserted the mercantile interest only paid the greater portion of this tax, because of their ownership of a greater portion of the description of property taxed, precisely as the landed interest paid a greater portion of the tax upon real estate than the mercantile interest, because of their ownership of a larger proportion of that particular description of property. And the owner of real estate might as justly claim an exemption from taxation for that description of property, because he paid more than the merchant, as could the merchant from this tax, because, he received and owned more promissory notes, and consequently paid more than the land holder. The supposed unequal bearing of this law upon a particular class of the community, has constituted the only plausible objection which has been urged against the continuance of the measure. If therefore I can demonstrate to the unanswerable satisfaction of every one who will consider the argument that the inequality which does exist is a practical inequality in favor of those who pay this tax; I shall expect for this measure the support of all those who now oppose it upon this ground.

The direct tax law of eighteen hundred and forty one imposes a tax of one fourth of one per cent, upon all the property in the State, and requires the collectors annually to assess all the property which should thereafter come into existence, or be found in the State and not assessed by the assessors appointed by that law. The increase of visible personal property, (such as slaves,) and the increase of real estate, (by the erection of houses,) are under the provision of the direct tax law brought at once into the assessment, and the owners pay the tax of one-fourth of one per cent, upon it. By the direct tax law, all obligations for the payment of money are taxed at the amount expressed in the obligation, and although every new obligation, taken since the act of '41 should, under its provisions, be assessed, and pay the tax of one-quarter of one per cent,—yet from the nature of the property, and the impossibility of its ascertainment by the collectors, all this description of property which has come into existence since 1841, has escaped the tax imposed by that act, and now only pays under the Stamp Act the one twentieth of one per cent., instead of one fourth of one per cent., the tax which is paid by the owners of every other description of property which has come into existence since 1841. Sincerely trusting that this view of the subject may change the opinion of some of those who have hitherto opposed the continuance of this law upon the ground of its supposed inequality, I will now ask your consideration of such amendments as experience and the construction placed upon its provisions by the Court of Appeals, have shown to be necessary.

This law went into effect on the tenth of May of the present year, and under its provisions quarterly returns were to be made of the receipts under it, commencing with the first of June. The returns which were made on the 1st of June consequently embraced only twenty days, the entire period for which the law had then been in force, and the receipts for this period will in my opinion, furnish the data from which a correct estimate may be formed of the revenue which would be derived from this law, if made to embrace all the instruments upon which the law practically operated prior to the decision of the Court of Appeals.

The Treasurer's Report will, I suppose furnish you the receipts from this law for the first twenty days ending on the 1st of June; and taking this as the basis of calculation, you will see, that the revenue for the entire year from a law embracing the instruments which were for this period practically included in the operations of the law, would exceed the sum of $100,000.

I cannot, in any other way, so succinctly suggest most of the amendments of this law, which, in my judgment, should be adopted, as by referring to the decision of the Court of Appeals, and expressing my conviction, that an amendment which would specifically embrace each and all of the instruments which are decided by the court to be *excluded* by the *phraseology* of the existing law, would receive the almost universal approval of the people, and would double the revenue which is derived from this law as it now stands.

I have recieved from various sources the suggestion that lottery tickets should be subjected to the provisions of this act. If you can, without danger to the existing revenue which is derived from the lottery system, require that each lottery ticket which shall be hereafter *sold* in this State shall be stamped, and pay ten cents, it would certainly add very much to the revenue which would be derived from this measure and would, I believe, be applauded by all classes of the community. I am satisfied that no constitutional objection exists to the legistion suggested, unless such an objection may be founded upon the present contract entered into by the Lottery Commissioners of the S... for the drawings of the present year. I have not seen the contract, and have been only informed in reference to it, that it secures to the State for the present fiscal year a sum of $20,000, which is more than double the amount received from this source for the past year. If, upon an examination of the contract, you should be of opinion that the provisions of the Stamp Act could not be extended to the sale of lottery tickets during the continuance of this contract, no constitutional impediment can interpose to prevent the adoption of such a provision to take effect from and after the 1st of December next, the period at which, I believe the present contract will expire.

It has been estimated by those *who should be* conversant with the subject, that the number of lottery tickets sold in the State during the past year, exceeded one million. If the number sold would be lessened by reason of the imposition of this tax of ten cents upon each ticket, *a great moral result* (unaccomplished by your predecessors when legislating, especially for that purpose,) will have been attained; and if the number sold would not be diminished by the tax, you would still have *consolation* in the reflection, that by placing one hundred thousand dollars additional revenue in the Treasury, every one whose money has been loaned to the people of Maryland upon the pledged faith of the State, will for the future be paid according to the spirit and letter of the contract upon which their money was obtained. Gentlemen, I believe that the adoption of the amendments to this law, which have been suggested, (including *such* of the instruments specified in the second section of the law as introduced at the last session, as in your opinion will not occasion public inconvenience,) will supersede the necessity of an increase of the direct tax; and with the legislation indicated in reference to the other revenue measures reviewed in this communication will secure the annual payment of the sum specified, as necessary to meet the demands upon the treasury.

I cannot pass from the consideration of this law without adverting to one of its provisions, for the purpose of pressing upon your consideration the importance of adopting a similar provision in reference to all the public revenue which is now collected by the clerks of the county courts. and the registers of wills.

By the provisions to which I have reference, the clerks of the County Courts who are made the recipients of this revenue for the State, are required to pay quarterly to the treasurer the amount received by *them*; and their failure to *pay as required*, is declared a misdemeanor in office, and the Executive is required "upon the rendition of a judgment against the delinquent to consider the *office vacant* and appoint some *other* person to fill it." The effect of this provision, whilst it enables the State to rely with certainty upon the payment of the whole revenue, which shall accrue, at the time it does accrue, is equally salutary to the officer, in its preventive influence upon his use of the public funds. Under our revenue system, I believe that fully one half of the State's revenue will hereafter be collected by the clerks and registers, and the adoption of the *same* provision in reference to all the public mony received by these officers which is now provided by the stamp act in reference to the money received by the clerks under its provisions, will effectually secure the *punctual payment* of the public revenue *at the periods specified* in the law, which is the great priuciple sought after in the enactment of such laws.

The report of the Treasurer will exhibit a general improvement in most of the ordinary as well as extraordinary sources of revenue; and he will meet you, (after having paid towards the public debt an amount more than equal to one year's interest,) with a surplus of $199,412, 16, in the Treasury.

Before closing the financial portion of this communication, I cannot forebear expressing to you the high sense I entertain of the merits of this officer. His ability, his untiring energy, and unbending honesty, eminently qualify him for the discharge of the arduous duties of this office at the present critical juncture,

I will now proceed to the consideration of the relations of the State to the various works of internal improvement, with which she is connected, and to which you must look for a portion of the revenue required to meet the demands of the treasury.

I will transmit to you the annual report of the Chesapeake and Ohio Canal Company, and also a supplemental report received from that company, giving a detailed account of their proceedings under the act of the last session, chap. 281, entitled "an act to provide for the completion of the Chesapeake & Ohio Canal to Cumberland, and for other purposes."

Prior to the approval by me of the guarantee, required by the third section of that act, I was furnished by the company, *at my request*, with the written opinion of J. V. L. McMahon, Esq., in regard to the legality of the forms of guarentee which had been adopted by the company and submitted for my approval. The supplemental report will give you full information of the security which was given, and will furnish the evidence of sufficiency upon which my approval was based. This report will also convey to you the gratifying intelligence that since the guarantees were approved, the company have *contracted* for the completion of the Canal to Cumberland, for a sum less than that limited by the provisions of this act.

It is certainly a cause of congratulation that this vexed question, which has for years rested as an incubus upon the legislation of the State, may now be considered as settled. In a few years, what is now conjecture will be settled by experience; and the interesting problem to the people of Maryland will be solved—whether the annual interest of $400,000, with which the State is now charged for the expenditure on account of this work will be met by the profits of the work, or continue a perpetual charge upon the people of the State. In my opinion, the wisdom of the legislation of your immediate predecessors will be vindicated by the result; and the people of Maryland will be at least partially relieved from the taxation consequent upon the advances of the State to this work.

There are some, I konw, who are opposed to the completion of the Canal, upon the ground that a portion of the trade which legitimately belongs to our own commercial emporium, would be thereby withdrawn to the District Cities.

This argument concedes that the canal, when completed, will relieve the State; for *the State being entitled to the entire tolls of the Canal*, it is manifest that any amount of transporation on it, which could operate injuriously to Baltimore, must necessarily yield a corresponding revenue to the State; and the issue which is raised by this argument is, whether the people of the State will submit to perpetual taxation to the amount of $400,000, the annual interest on the investment in the canal, or risk this conjectural injury to the trade of the city of Baltimore. But this view of the question is too narrow, and those who use it, are attempting to raise a question of antagonist interest between the city of Baltimore and the residue of the State, which can be productive of no good, and which may be the occasion of much evil. There is no man in Maryland who can entertain a more *through conviction* than I do, that the prosperity of Baltimore is essential to the prosperity of the residue of the State, and of the equal truth of the converse of the proposition, that the prosperity of the residue of the State is equally essential to the prosperity of Baltimore. I am therefore convinced, that any policy which would paralyze the energies of the one, would operate destructively upon the interest of the other; and it follows that no system of legislation can be right, which looks exclusively—separately, to the interest of either.

The people of Maryland when, through their representatives, they entered upon the system of internal improvement, in the prosecution of which the public debt has been incurred designed to develop the resources of the whole State. The system was not devised—this immense outlay of the public treasure was not designed solely to develope the mineral resources of Alleghany, or to afford to the farmers of the upper counties a more accessable or better market or to throw into the lap of Baltimore the rich products of that fertile region—these were mere instances of development, the mere cousequences of the system—looked to *only as incidents* to the great object of the statesmen who originated this system.

The people, in approving of the system devised, looked beyond the limits of Maryland for the sources of wealth and prosperity which were commensurate with the magnitude of their undertaking

The Chesapeake and *Ohio* Canal, the Baltimore and *Ohio* Rail Road, the Baltimore and *Susquehannna* Rail Road, and the *Susquehanna* and Tide Water Canal were all designed to have their western termini beyond the limits of the State; and Baltimore city was designed as the eastern terminus of all except the last. We *then* looked to the *great west* as the source from which was to come the passengers and trade, that were to remunerate us for the vast outlay required for the completion of this grand system; and we must *now* look to the same source, or abandon the only object which could justify the magnitude of the original design.

In reference to its western terminus, the destiny of the canal may now be considered as fixed; it must for our day and generation continue within the limits of our State; but its eastern terminus will conform to the original design, if three should be any foundation for the apprehension of those who now oppose its western extension.

We must consequently look to the Baltimore and Ohio Rail Road; and its extension to the *Ohio River*, as the *only means* of securing to the State the great advantages which were contemplated from the gigantic scheme, in the prosecution of which the means and credit of the State have been for the time so completely exhausted.

It will be your duty to consider whether you can render any assistance to that company in obtaining from our sister State of Virginia, *a right of way*, that this road may through her territory reach its original destination, the Ohio River. The importance of this extension at this time not only to Virginia and Maryland but also to the country, is greatly increased by the present critical position of the foreign relations of our country.

Since the adjournment of the legislature, the Baltimore and Ohio Rail Road Company have, as authorized by the law of that session, reduced the fare for the transportation of passengers upon the Washington Branch of the road; and I have great pleasure in communicating the fact that this experiment has resulted in giving to the State for the last three months, an increased revenue of $1,279 47.

During the past fiscal year, the State received from the Baltimore and Ohio Railroad Company, for the State's one-fifth of the gross receipts for transportation of passengers on the Washington Branch the sum of $38 699 48, and for the same period for dividends $48,000, making an aggregate of receipts from this company of $86,699-48. By law the sum of $34.069 36 is appropriated from the State's revenue from the road to the free school fund; and the balance $52,630 07, is applicable to the demands upon the treasury.

I have received and will transmit the annual report of the Baltimore and Susquehanna Rail Road Company. The large investment which the State has in this work will render your attentive supervision of the proceedings of this company a matter of interest to yourselves, and of duty to your constituents. The serious indisposition under which I have suffered since the report was received and my incessant occupation in preparing this communication, have prevented my examining the report with that care which its importance merits.

During the past fiscal year this company has paid to the State the sum of $20,000, and in my opinion you may expect from the same source for the current year a larger sum by at least $5,000.

I have received no communication from the Susquehanna and Tide Water Canal Company, but I have the pleasing intelligence to communicate, that during the past fiscal year this company has paid into the treasury the sum of $74,810, leaving unpaid for its entire liabilities to the State for that period the sum of $9,750. You may, I think, for the current year rely upon receiving from this company the entire amount of liabilities for that period.

I am still impressed with the importance of having a Board authorized to supervise the vast interest of the State in her various works of internal improvement; but I will not again press the subject upon the attention of the Legislature.

It is certainly essential to the interest of the State that some agent of the State should be clothed with the power to control the tariff of tolls established by each company so as to keep them all above the revenue standard; and I submit the subject to your consideration as one well worthy of your attention.

It will be necessary that one or more Ware houses should be built in the city of Baltimore for the reception and inspection of tobacco. The inspection has increased during the present year, about twenty thousand hogsheads, and the amount paid by the inspectors for storing the tobacco, which they could not stow in the public Ware houses, has greatly exceeded the interest on the cost of such buildings as are required. If no untoward event should occur to impede the progressive improvement of the country, the city of Baltimore will, in three years, be the largest tobacco market in the world; and the number of hogsheads inspected in the State Ware houses in that city will reach one hundred thousand.

I have received and will lay before you the last report of the Directors of the Maryland Penitentiary, which will give you full information of the present situation of that institution; and I particularly invite your attention to the conflict which is supposed to exist between the act of 1836, ch. 146, & the act of 1839, chapter 37, that the proper legislative remedy may be applied. This institution has ceased to be an expense to the State, and I am warranted in expressing the opinion that the past year it has been as judiciously managed in view of the moral improvement of its inmates as any similar institution in the country.

In reference to this subject I must ask your examination of the existing criminal law of the State, in regard to the punishment of slaves. By the act of 1809, chapter 138, slaves were punished as other persons, by confinement in the Penitentiary; but, by subsequent legislation, and as the law now stands, no slave can be confined in that institution, and in regard to slaves whipping or transportation is substituted as the punishment for all that class of crimes for the commission of which all other persons are confined in the Penitentiary for periods varying from two to twenty years. If therefore under the existing law, a person, other than a slave, is convicted of murder in the second degree, or any other crime of like magnitude such persons is punished by confinement in the Penitentiary for a period of not less than ten, nor more than twenty years; while the slave who is convicted of the like offence can only be punished by transportation—that is, by substituting for his master in Maryland a master residing beyond the limits

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