

CHAPTER 171.

Passed March
7, 1864.

AN ACT to release the claim of the State to the balances of direct tax for the years eighteen hundred and forty-one and eighteen hundred and forty-two, with which John M. Carleton stands chargeable, as Collector of Allegany county, on the books of the Treasury Department.

Preamble.

WHEREAS, It has been satisfactorily shown that upon a suit entered by the Deputy Attorney General of the State for Allegany county, at the October term of Allegany County Court, eighteen hundred and forty-three, upon the official bond of John M. Carleton, Collector of the direct tax within Allegany county for the year eighteen hundred and forty-one, to enforce the collection of a balance claimed from him, according to a statement of the account of such Collector transmitted to said Attorney by the Treasurer of the State; there was a trial by jury of the matters in controversy in said suit, that the sureties in said bond, who were all defendants to said suit, first obtained a decision of the court in their favor, to the effect that they were discharged from liability in consequence of the supplementary laws passed by the State, extending the times for payment of collections into the Treasury, as appointed by the original law under which they executed the bond, but that the case was nevertheless afterwards tried without severance, in pleading by the defendants upon its merits before the jury, which rendered a verdict for the defendants.

That afterwards, by the courtesy of the defendants and their counsel, the State's Attorney was permitted to have a record made up and transmitted to the Court of Appeals for the sole purpose of obtaining a decision of that court upon the preliminary question raised by the sureties at the trial, as aforesaid, respecting their liability; that at the hearing before the Court of Appeals, the decision of the County Court was reversed, (see *State vs. Carleton et al.*, eighteen hundred and forty-three, one Gill, two hundred and forty-nine,)