thirty years, was issued for the benefit of the Maryland Penitentiary. By the fourth section of the act, it was provided that, in case the State should not redeem the Stock at the expiration of thirty years, it should, from and after that time bear an interest of six per centum, until paid. This stock becomes due in the year eighteen hundred and fifty one, and unless redeemed, the interest upon it will thenceforth be increased to six per centum. As there is no legal authority to apply the funds of the Treasury to this object, the passage of a law or resolution, directing the Treasurer to redeem or purchase and cancel the stock referred to, when due, is respectfully recommended. The revenue laws, very many of which, though general in their terms, were, in fact, enacted to meet particular emergencies, have proved in frequent instances and in some of their most important provisions, so materially in conflict with each other, as to render a revision of them imperatively necessary. Some of these laws answer no other end, than to encumber the statute book and interpose difficulties in the ascertainment of the true meaning and construction of others, of intrinsic value, while several of them, in practice, have operated injuriously either in the collection of the revenue or in the administration of justice. The act of December session 1843, chapter 208, required the Governor, on the first of May succeeding its passage, to appoint collectors in the several counties and in the city of Baltimore, where none were appointed by the local authorities, or having been appointed, failed or refused to qualify. The act of December session 1844 Chapter 236, directs the Governor, annually to appoint collectors "whenever and as often as the levy Courts, Commissioners of the tax and the Mayor and city Council of Baltimore shall neglect or be unable to procure duly qualified collectors by the first day of May in each and every year." Grave questions have been started in the progress of suits instituted for the recovery of taxes as to the power of the city and County authorities to appoint collectors after the first day of May in each year; and although, the better opinion is, that the authority is concurrent, the apparent conflict should be removed by legislative interpretation. Similar difficulties have arisen in regard to the time, within which, the levy of each year's taxes is to be made by the levy Courts and commissioners and the Mayor and city Council of Baltimore. The original tax law, directed the levy of the State taxes to be made, at the annual meeting held for the purpose of laying the County or city taxes. The act of December session 1845 Chapter 203, provides that, in case the proper authorities of the counties or city of Baltimore fail to levy the state tax by the first of August of each year the Governor shall appoint tax boards for that purpose, and strong doubts have been intimated as to the power of the local tax boards, to make the levy after that day. As two thirds of the taxes of each year are, by an act of the last session, made payable on the first of January, and the residue on the first of April next succeeding the year for which they are levied, earlier by nine months than was formerly required, the interest of the Treasury would be promoted and all difficulty removed, by the passage of a law directing both the levy of the tax and the appointment of collectors to be made, on or before the first of May of every year thereafter.

The act of December Session 1842 Chapter 269, authorising the division of the counties into collection districts, has operated where

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