

be exercised by either and conclusively exercised as either may first exercise it.

Second. As such a bond as the collector is to give within the stamp acts of 1844 Chapter 280 and 1845 Ch. 193.

It must be admitted that the words of the act of 1845 embrace them

But it is apparent, looking to the objects of these laws, that bonds to the State for the use only of the State, were not designed to be included. The purpose was to make revenue for the State not to tax her. A provision that she was to tax herself in order to place the tax as revenue in her Treasury would be absurd. By so doing she substantially raises nothing as she disburses precisely the very sum she receives, taking from the Treasury with one hand the tax, and paying it back with the other.

The general words of the laws, therefore, are, in my opinion, to be restrained so as not to include such bonds to the State and of course that a stamp, upon such bond, is not required.

(Signed) Richard Johnson
Annapolis 4th May 1849

To His Excellency
Wm. Thomas

State Department
Annapolis 9th May 1849

Sir,
By the mail of this morning I am in the receipt of your letter of the 7th ult, asking, in the name of the Commissioners of Stafford County, that indulgence be given to Wm. Young, Thomas Hendon and Samuel P. Richardson collectors of State tax in that County, for some two or three months. It was not my purpose to have instituted legal proceedings against either of the above named Collectors at the ensuing Term of your County Court. They are considered here, as faithful and punctual officers. It gives me pleasure, and especially, as it will be a matter of no inconvenience to the Treasury, and of some importance to Stafford County, to comply with the request of the Board of Commissioners.

I am very respectfully
Yours obt. Servant
Philip S. Thomas

Clement Busssey Esq.
clerk Commissioners of
Stafford County