

274, and for that reason have refused to accept payment of the State tax on the capital stock of any Company known to be actively engaged in mining coal. When we consider the immense amounts invested by the State in works of internal improvement, in order to develop the coal interests, and the cheerfulness with which the people of the State have borne the taxation necessary to pay the interest on these investments; it is hardly conceivable that anyone could be found connected with that business, who would fail indignantly to repel the charge of attempting to evade the present trifling tax on that now powerful interest.

The single item of seven million dollars invested in the Chesapeake and Ohio Canal by the State, is more than the aggregate assessment of the stock of all the Coal Companies at the rates they are assessed by the County Commissioners.

A number of the Coal Companies actively engaged in mining coal, have informed me, that they pay the tax regularly on all the coal shipped by them, but the Cumberland and Pennsylvania Rail Road Company, upon whose road the coal of these Companies is transported to the points for ultimate shipment, has failed to make return of the amount, or pay over the money according to law.

Suit has therefore been brought against that Company for the money, and will stand for trial at the January Term of the Circuit Court for Allegany county. It is hoped that this suit will determine whether there are defects in the Act of Assembly, which prevent its being effective, so that the same may be remedied by the next Legislature.

#### STATE TOBACCO INSPECTIONS.

Table No. 8 exhibits the receipts and disbursements on account of State Tobacco inspections, for the fiscal year ended 30th September, 1872.

The gross receipts at the several warehouses for the fiscal year, were \$104,908.76, and the disbursements, \$90,901.24, leaving a balance of \$14,007.52, which, added to the amount due in the fiscal year 1871 from inspectors, and paid after the termination of said year, makes the whole surplus to be \$27,401.59.

From this sum the salaries of the Inspectors, viz: \$15,000.00, are to be deducted, leaving the net, earnings for the fiscal year 1872, and the balance from 1871, to be \$12,401.59.

Tables 9, 10, 11 and 12 exhibit, in detail, receipts from various branches of revenue, which will be sufficiently manifest by examination of the tables themselves.