

Circuit Court for Allegany county, and judgment being rendered against the State in that Court, an appeal was taken to the Court of Appeals, and the case has been argued, and the decision of that Court, in regard to the law of 1872, is expected to be published in time, to enable the Legislature to act advisedly in regard to the said tax law. I have every reason to believe, that no taxes ever imposed by law, have met a more hearty approval by the people, than the tax on coal, and on the gross receipts of Railroad Companies. If there be any defects in the present law, prescribing the tax on coal produced, so as to render it ineffective, it is hoped that the same will be remedied by the action of your Honorable Bodies at the present Session. The immense amounts paid by the people of the State, to works of internal improvement, to render available the coal property, justify the imperative demand, that some contribution shall be made by that now well developed and aggrandized interest, towards the support of the State Treasury.

STATE TOBACCO INSPECTIONS.

Table No. 8, exhibits the receipts and disbursements on account of State Tobacco Inspections, for the fiscal year ended 30th September, 1873.

The gross receipts at the several warehouses for the fiscal year, were \$123,423.71, an increase over those of the fiscal year 1872, of \$18,519.95. The disbursements during the same period, exclusive of the salaries of Inspectors and Supervisor, were \$114,321.14, leaving the balance of \$9,107.57, which, added to the amount due from tobacco inspections, 30th September, 1872, and paid during the fiscal year 1873, viz: \$4,448.76, makes the total net receipts \$13,556 33. The salaries of the Inspectors and Supervisor for the year, amount to \$15,000.

Table No. 9, exhibits receipts from various officers amounting in the aggregate, to the sum of \$22,467.19. Of this sum, \$8,777.34 was from the State Live Stock Scales. A considerable sum is still due from Charles E. Maguire, late weigher of live stock, for which the State's Attorney of Baltimore City has been requested to bring suit, the exact amount of which has not been ascertained, no return having been made by Mr. Maguire for part of the time he was in office. The present weigher of live stock has reported very large expenditures in paving and fixing the cattle pens and yards. If these improvements are completed, the revenue from this source will probably go considerably beyond the estimates made in statement "C."

The receipts from the Land Office show a steady increase, and the importance of that position, under the management of the present