

and the Clerk of the Court of Common Pleas in the City of Baltimore shall be compelled to keep a book containing a list of all licenses granted to retailers and others, which book, should be made a public record and should be open to the inspection of the Grand Jury in the county and city and to the Treasury officers of the State. Such a provision is absolutely necessary to a thorough security of the revenue from this source. In a recent case of a defaulting Clerk in one of the counties, the State was unable to sustain the indictment for a false return of licenses, for want of such a provision of law, although a copy of the book of licenses (which had been removed from the Clerk's Office) regularly certified by the Clerk, was in the possession of the State's Attorney prosecuting the case; the Court holding, that as the law did not make such book a public record, a copy of it was not, *per se*, admissible in evidence to establish what should have been the return.

The high character of most of the Clerks who are now in office, is the best guaranty that their returns will always be faithful, but no lache should be left in the law, by means of which advantage might be taken of the State Treasury.

A large item of revenue has been lost to the State, by the failure of the Legislature to pass an Act imposing a license upon Sample Traders. The revenue received from this source in 1871, amounted to \$44,253.00. The Act then in force, imposing this license, was liable to the objection, that it imposed the license only on non residents of the State, selling by sample. This feature in the law, was adjudged to be contrary to that provision of the Constitution of the United States, which declares that "the citizens of each State shall be entitled to all the privileges and immunities of citizens in the several States."

The law should be made to operate without exception, upon all persons selling merchandise for profit by sample, and is absolutely necessary to prevent an unjust discrimination against those merchants who keep their stock of goods within the limits of this State.

As long as the State requires a license for the sale of merchandise, justice demands that all traders should be compelled to obtain one. It is unfair to discriminate against those merchants who keep stocks of goods within the State, and which are liable to taxation here, for State and county or city purposes. I therefore recommend that a license tax be provided by law for all merchants selling by samples, and that a provision be incorporated into the license laws, requiring all merchants obtaining Traders License to specify on oath the amount of the stock of goods located in the city or county where they intend