

past to tax the non-resident trader, so as to make him contribute equally with the resident trader, for the privilege of selling merchandize in this State. Every plan adopted so far has failed.

The present general license is open to evasion, and the State has not only lost considerable revenue by it in the past, and is likely to continue to do so in the future, unless some remedy is adopted, but it gives the non-resident trader an advantage over the resident traders of this State.

I hope that some plan may be suggested by which this discrimination against our merchants can be effectually remedied.

In this connection I will also call your attention to the Marriage License Tax. While it is an easy way to raise some \$25,000.00 annually, and at one time was of great service to the State in its effort to raise the necessary revenue to carry on the government, yet I trust that time is now past never to return. In deference to a sentiment that is endorsed by a large portion of the people of the State that marriage should be encouraged, rather than restricted, even by the imposition of the tax of four dollars, I would suggest, that the license for marriages be reduced to the sum of fifty cents, which, together with the clerk's fee for issuing, would make a total cost of one dollar.

"Table No. 2" gives in detail the receipts into the Treasury from Registers of Wills on accounts therein stated for the fiscal year, 1885, to be \$192,916.04, being \$9,785.98 less than they were for the fiscal year, 1884.

TOBACCO INSPECTIONS.

"Table No 8," shows that the receipts into the Treasury during the fiscal year just closed from inspection of tobacco, amounted to \$76,554.11.

It also shows that the disbursements for the same period, amounted to \$71,456.47.

This sum does not include the salaries of the inspectors, but they are paid out of the State Treasury.