

people, it was not thought advisable to pass a new assessment law when changes in the Constitution of the State might render much of the work useless and nugatory.

TOBACCO INSPECTIONS.

“Table No 8” gives the receipts and disbursements on account of the State Tobacco Inspections.

The gross receipts of the five Tobacco Warehouses for the fiscal year, 1886, amount to \$73,850.67, while the disbursements by the Inspectors for the same period for the pay of screwmen, laborers and clerk hire, &c. amount to the gross sum of \$69,957.39, leaving as the net earnings of the Warehouses for the year the sum of \$3,893.28.

There was received during the year balances due for the fiscal year, 1885, amounting to the sum of \$727.24, which added to the net earnings make the aggregate net receipts for the fiscal year, 1886, amount to \$4,620.52.

The disbursements do not include the Inspectors' salaries which are paid under the law out of the State Treasury, amounting to the sum of \$9,000.00.

The system is therefore a tax upon the Treasury for the year to the amount of \$4,379.48.

This should not be the case. The gross receipts of these Warehouses amount to quite a large sum and should pay every item of expense connected with Inspection.

The salaries of the whole Judiciary and all the State officers, including clerks and employees, exclusive of the Fishery Force, only amount to about \$115,000.00, and yet five Tobacco Warehouses in Baltimore city, with receipts aggregating nearly \$75,000.00 cannot be run without being a charge upon the State Treasury.

This condition of things is not new. It has existed for a number of years. I brought the subject to the attention of the Legislature in my Report to that body at its last session, and suggested the passage of a law relieving the State Treasury from every tax growing out of the inspection of tobacco.