

to meet any just demands upon us, growing out of the exigencies of the times, safely reduce the rate of the State tax to what it was before its increase by the act of 1862. Such a reduction I would, therefore, recommend—but should, under the circumstances regard the total repeal of the Tax as injudicious. We must bear in mind that although we were not in the past year, nor will be in this, required to pay our quota of the National Tax imposed by Congress in 1861, and the imposition of which was the chief cause for the increase of the State Tax by the act of 1862, yet the National Tax has not been entirely repealed; but is only suspended for the present by the Internal Revenue Act, “until the first day of April, 1865, when the same shall be in full force and effect.”

#### PROVISION FOR VOLUNTEERS, &c.

One of the first subjects that will claim your attention, and which will present strong appeals to your liberality will be a provision for the soldiers of the State who are now or may hereafter be engaged in the service of the country. We who remain at home, surrounded by its comforts, and with our ordinary avocations in most cases scarcely interrupted by the casualties of the war, are hardly prepared to estimate, as we ought, the value of the services which these soldiers render, or to realize the extent of the privations they endure.

Our State has thus far done but little towards paying for these services or providing for these wants; several of the counties of the State have raised and paid bounties to some of our Volunteers and legislation will be necessary on your part to enable the local authorities of these counties to levy the amount thereof upon the property of their citizens; but a more important obligation rests upon you of adding to these county offerings others on behalf of the State.

The manner in which the amount you may think proper to appropriate for such a purpose can be best employed, is a question of much interest and importance.

I can see several objections to the plan heretofore most usually adopted of paying a round sum to a Volunteer, as an inducement to enlist. Bounties in that shape, offered as they generally have been, chiefly with the view of reducing the quota of an expected draft, are not only frequently squandered and afford but little permanent relief either to the recruit or his family, but the Government in many instances receives but slender service from such recruits, who having received all that they are to expect in the way of addition to their usual pay, are left without that stimulus to future exertion which a different disposition of that bounty might secure.