

FRIDAY, February 2.

Senate met pursuant to adjournment.

The Lieutenant-Governor in the chair.

The roll was called and the following Senators answered to their names:

Messrs. Adams, Atkins, Ginn, Henderson, Hill, Kendrick, McKinnon, Meacham, Moragne, McCaskill, Pearce, Sutton, Weeks and Wentworth—14.

A quorum present.

The journal was corrected and its reading dispensed with.

Memorial to the Postmaster-General for the establishment of a mail by the railroad from Savannah, Georgia, via Live Oak and Chattahoochee, Florida, and from thence by steamers to the Port of Apalachicola, on the Gulf of Mexico,

Was taken up and read at large.

Upon its adoption, The yeas and nays were called for, with the following result:

Those voting in the affirmative were—

Messrs. Adams, Atkins, Ginn, Henderson, Hill, Hillyer, Jenkins, Johnson, Kendrick, Locke, McKinnon, Meacham, Moragne, McCaskill, Pearce, Purman, Sutton, Weeks and Wentworth—18.

Nays—None.

So the memorial was adopted.

Mr. Henderson moved that the Committee on Finance and Taxation be required to report upon the claim of E. W. Davis, for printing legal advertisements in Suwannee County, and that it be made the special order for Saturday 1 p. m.;

Which was agreed to.

Mr. Henderson, Chairman Special Committee, made the following report:

Memorial to Congress for the Establishment of a Mail Route from Cedar Keys, Florida, to Sumterville, Florida.

Said memorial was taken up and read at large.

Upon its adoption, the yeas and nays were called for, with the following result:

Those voting in the affirmative were—

Messrs. Adams, Atkins, Ginn, Henderson, Hill, Hillyer, Jenkins, Johnson, Kendrick, Locke, McKinnon, Meacham, Moragne, McCaskill, Pearce, Sutton, Weeks, and Wentworth—18.

Nays—None.

So the memorial was adopted.

Memorial to Congress of the United States Requesting that Life Saving Stations be Established on the Eastern Coast of Florida,

Was taken up and read at large.

Upon its adoption, the yeas and nays were called for, with the following result:

Those voting in the affirmative were—

Messrs. Adams, Atkins, Dennis, Eagan, Ginn, Henderson, Hill, Hillyer, Jenkins, Johnson, Kendrick, Locke, McKinnon, Meacham, Moragne, McCaskill, Pearce, Sutton, Weeks and Wentworth—20.

Nays—None.

So the memorial was adopted.

Mr. Henderson, chairman Special Committee on Commerce and Navigation, made the following report:

SENATE CHAMBER,
Tallahassee, Fla., February 2, 1872.

HON. SAMUEL T. DAY, President of the Senate:

SIR: Your Special Committee, to whom was referred Assembly Memorial to the Congress of the United States for the establishment of mail routes on the eastern coast of Florida, from Sumterville to Cedar Keys, Florida, have considered the same, and recommend that they do pass.

Very respectfully,

JOHN A. HENDERSON,
Chairman.

SENATE CHAMBER,
Tallahassee, Fla., Feb. 2, 1872.

HON. SAMUEL T. DAY, President of the Senate:

SIR: Your committee, to whom was referred Assembly Bill No. 66, An act to Authorize Richard Ramsey to Establish a Ferry Across Big Bayou, having examined the same, recommend that it do pass.

Very respectfully,

J. A. HENDERSON, Chairman,
GEO. E. WENTWORTH.

Mr. Wentworth, chairman Committee on Engrossed Bills, made the following report:

SENATE CHAMBER,
Tallahassee, Fla., February 2, 1872.

HON. SAMUEL T. DAY, President of the Senate:

SIR: Your committee, to whom was referred Senate Bill No. 76, entitled An act Relative to Duties of State Treasurer, Safety of Public Funds, and Bonds of State Officers;

Senate Bill No. 68;

An act Prescribing an Additional Section to an act entitled An act in Relation to the Records of the Office of the Comptroller of Public Accounts and State Treasurer, approved December 10, 1866, to Provide for the Monthly Publication of the Monthly

Record Therein Required to be Kept, having examined the same, find them correctly engrossed.

Very respectfully,

GEO. E. WENTWORTH, Chairman,
R. W. ADAMS,
E. G. JOHNSON,
N. H. MORAGNE,
L. G. DENNIS.

———Bill No. ——:

Was taken up on its second reading, read by sections, and ordered engrossed for its third reading.

Senate Bill No. 70:

To repeal section 7, chapter 10, of an act entitled An act to Provide for the Punishment of Crime and Proceedings in Criminal Cases,

Was taken up on its second reading, read by sections, and ordered engrossed for its third reading.

Assembly Bill No. 36:

A Bill to Quiet Tax Titles,

Was taken up on its second reading, read by sections.

Mr. Billings moved to strike out the words "three months" and insert the words "six months" in section 3;

Which was agreed to.

Mr. Henderson moved to strike out the words "to any persons who will pay the taxes and the costs of advertising and sale," and insert "to the highest bidder for a sum which shall not be less than the tax and costs of sale."

The bill was then ordered printed.

Assembly Bill No. 66:

To Authorize Richard Ramsey to Establish a Ferry Across Big Bayou,

Was taken up on its second reading, read by sections, and ordered placed among the orders of the day for its third reading.

Senate Bill No. 68:

An act prescribing an additional section to an act entitled An act in Relation to the Records of Offices of the Comptroller of Public Accounts and State Treasurer, approved December 10, 1866, to Provide for the Monthly Publication of the Monthly Record therein Required to be Kept,

Was taken up on its third reading, read at large, and put upon its passage.

Upon the question, Shall the bill pass?

The yeas and nays were called for, with the following result:

Those voting in the affirmative were—

Messrs. Atkins, Billings, Eagan, Ginn, Henderson, Hill, Hill-
yer, Jenkins, Johnson, Kendrick, Locke, McKinnon, Meacham,

Moragne, McCaskill, Pearce, Purman, Sutton, Weeks and Wentworth—20.

Nays—None.

So the bill passed, title as stated, and the Secretary was directed to certify the same to the Assembly.

Mr. Purman, Chairman Special Committee, made the following report:

SENATE CHAMBER,
Tallahassee, February 2, 1872.

HON. SAMUEL T. DAY, President of the Senate:

SIR: Your committee appointed to investigate the number of and class of commissions issued by the Secretary of State since the inauguration of the present State government, and to investigate in the office of the State Treasurer how far the Act to Raise Additional Revenue for the State, approved August 5, 1868, has been complied with or been violated by the officers therein designated, beg leave to submit their report, in compliance with the resolution charging them with this duty.

The statute which gives classification to all commissions and prescribes the fees for each class, is as follows:

“ An act to Raise Additional Revenue for the State.

“*The people of the State of Florida, represented in Senate and Assembly, do enact as follows:* SECTION 1. That from and after the date hereof there shall be levied, collected, and paid the following tax upon all commissions issued to officers appointed by the Governor and confirmed by the Senate, under the Constitution and laws of the State, which tax shall be first paid by the officer appointed before he shall be entitled to receive his commission or enter upon the duties of his office, to wit: Upon the commission of the Chief Justice of the Supreme Court, \$75; upon each commission as an Associate Justice, \$70; upon each commission as a Circuit Judge, \$60; upon each commission as an officer of the Cabinet, \$50; upon each commission as a State Attorney, \$30; upon each commission as a County Judge, a Clerk of the Circuit Court, and a Sheriff, \$10; upon each commission as an Assessor of Taxes, and a Collector of Revenue, \$5; upon each commission as a County Treasurer, a County Surveyor, a Superintendent of Common Schools, a County Commissioner, and a Justice of the Peace, \$1; and upon all other commissions not above enumerated, \$1.

“SEC. 2. The Secretary of State shall immediately notify all persons entitled to commissions, and upon the receipt, within sixty days, of a certificate from the State Treasurer, or any collector of revenue of the State, that the tax as above provided

has been duly paid in the current money of the United States, such commission shall issue, otherwise the commissions shall be null and void.

"SEC. 3. It shall be the duty of the collectors of revenue to forward to the State Treasurer, within ten days, all taxes collected upon commissions in current money of the United States.

"Approved August 5, 1868."

The following is the list of commissions reported by Jonathan C. Gibbs, Secretary of State, as having been issued since the inauguration of the present State government, and to date Feb. 1, 1872:

16	Commissions for officers of Cabinet, at \$50 equals....	\$800
3	do. Supreme Court Judges, at \$70 equals...	210
1	do. Chief Justice, at \$75 equals.....	75
12	do. Circuit Judges, at \$60 equals.....	720
23	do. State Attorneys, at \$30 equals.....	690
86	do. County Judges, at \$10 equals.....	860
84	do. Sheriffs, at \$10 equals.....	840
89	do. Clerks of Court, at \$10 equals.....	890
95	do. Assessors, at \$5 equals.....	475
95	do. Collectors of Revenue, at \$5 equals....	475
475	do. County Commissioners, at \$1 equals....	475
350	do. Justices of the Peace, at \$1 equals....	350
—	do. Officers of Militia, at \$1 equals.....	386
107	do. Commissioners of Deeds, at \$1 equals..	107
85	do. Notaries Public, at \$1 equals.....	85
78	do. Auctioneers, at \$1 equals.....	78
77	do. Superintendents of schools, at \$1 equals	77
69	do. County Treasurers, at \$1 equals.....	69
57	do. Commissioners of Pilotage, at \$1 equals	57
44	do. County Surveyors, at \$1 equals.....	44
32	do. Inspectors of Lumber, at \$1 equals...	32
24	do. Commissions extra, at \$1 equals.....	24
23	do. State Notaries Public, at \$1 equals....	23
11	do. Officers Penitentiary, at \$1 equals....	11
6	do. Constables, at \$1 equals.....	6
6	do. Trustees West Florida Sem., at \$1 equals	6
6	do. Trustees East Florida Sem., at \$1 equals	6
3	do. Agents War Claims, at \$1 equals.....	3
2	do. Fiscal Agents, at \$1 equals.....	2
2	do. Harbor-masters, at \$1 equals.....	2
1	Commission to Alabama Commissioner, at \$1 equals..	1
1	do. State Engineer, at \$1 equals.....	1
1	do. To Digest Laws, at \$1 equals.....	1
1	do. Prepare Code, at \$1 equals.....	1
1	do. Lieutenant Governor, at \$1 equals.....	1

1 Commission to State Printer, at \$1 equals.....	1
1 do. Agent Swamp Lands, at \$1 equals.....	1
Total	\$7,885

The foregoing calculation is based upon the report as received from the Secretary of State, though your committee will state that the report bears evidence of inaccuracy; but if the report is correct the calculation as to the total amount of fees received from commissions is certainly correct, and amounts to \$7,885.

The present Secretary of State entered upon the duties of his office November 6, 1868, and in his annual report of January 1, 1870, printed in Assembly Journal of the regular session of 1870, he presents the amount of commission fees as received by his predecessor in office, as follows:

"Amount revenue as fees on commissions by Geo. J. Alden, late Secretary of State....."	\$3,134"
The written statement of Secretary Gibbs in the hands of your committee is as follows: "To amount received on account of commissions from Nov. 6, 1868, to Feb. 1, 1872....."	\$4,412"
Total.....	\$7,546
The discrepancy existing between the foregoing calculation of.....	7,885
And the above total of.....	7,546
As reported in figures at different times, your committee are unable to explain.	
Amount of such discrepancy.....	\$339

Your committee, in extending their investigation into the office of the Treasurer, to ascertain how far and in what manner the above-quoted Act to Raise Additional Revenue for the State has been observed or violated in its provisions, find that the total amount of commission money paid into the Treasury since the inauguration of the present State government, is \$4,257.76, and the total amount paid in since Nov. 6, 1868, during Secretary Gibbs's administration of the office, is \$2,411.76.

Amount of commission money received by Secretary Gibbs, as per his written statement to your committee, since Nov. 6, 1868, \$4,412. Amount received at the Treasury during Secretary Gibbs's administration, since Nov. 6, 1868, as per the Treasurer's written statement to your committee, \$2,411.76. Amount of commission money still due from Secretary Gibbs to the Treasury of the State, \$2,000.24.

Upon that portion of the resolution which requires your committee to ascertain and report upon the observance or violation

of the provisions of the law above quoted, being an Act to Raise Additional Revenue for the State, your committee beg leave to submit simply a full statement of facts, and in the light of these the officers designated therein will appear in their own character, whether as faithful or unfaithful public officers whose duty it is to equally obey as well as execute the laws.

What are the requirements of the above act ?

First. That all commissions are taxed according to their description.

Second. That this tax shall be paid before the commission can be issued, or the officer can enter upon the duties of his office.

Third. That this tax shall be paid only to the Treasurer of the State, or to a collector of revenue, and in United States currency.

Fourth. That the certificate only from the Treasurer or collector, showing that such tax has been paid, shall be presented to the Secretary of State, who shall thereupon issue the commission.

Under no section of the act is the Secretary of State authorized to receive any commission tax, as the money belongs to the State, the same as any other revenue derived from taxation, and the act carefully guards this revenue by explicitly providing that *no one shall receive or hold it but one or the other of two legal custodians of the public moneys, the Collector of Revenue or the Treasurer of the State.*

The following is a copy of a blank notice of appointment printed and issued by the Secretary of State to all persons appointed to office and requiring a commission :

“ OFFICE SECRETARY OF STATE,

“ Capitol, Tallahassee, Fla., _____, 18—.

“ SIR: You have been appointed by the Governor to the office of _____ . If accepted, you will subscribe and swear to the oath annexed to the Letter of Acceptance herewith transmitted. You will also subscribe to the Letter of Acceptance enclosed, and return it to me forthwith. The oath may be taken before any judge, justice of the peace, clerk of court, or notary public. You will also forward the sum of \$—, United States currency, State tax on the commission, on receipt whereof your commission will be forwarded to you.

“ _____,
“ Secretary of State.”

How far this printed letter, issued by the Secretary of State, in which he directs the recipient as follows: “ *You will also forward the sum of \$—, U. S. currency, State tax on the commission, on receipt whereof your commission will be forwarded to you,*” is in accordance with the law which specifically directs

that he shall not receive such commission tax, but only a certificate from the State Treasurer or a collector of revenue, is left to be judged from the facts as demonstrated.

It is with a painful regret that your committee are forced to the following conclusions in this investigation of the official actions of a public functionary, whose duties are simple in execution and so plainly prescribed by law:

First. That the Secretary of State, Mr. Gibbs, has, without authority of law, printed and issued official letters directing persons appointed to office to forward their commission tax to him.

Second. That he has, without authority of law, received from such persons \$4,412 as commission tax.

Third. That he has turned into the Treasury only \$2,411.76 of this tax so unlawfully received, and still retains unlawfully in his possession the sum of \$2,000.24 of such money unlawfully obtained and belonging to the State.

While it was not the province of your committee to direct their investigation to the extent of ascertaining what disposition was made of the amount of public money thus unlawfully received and detained by the Secretary of State, nevertheless as he claims to have vouchers that cover the expenditure of this amount, a partial examination of such purporting vouchers was made, and the following further results were developed:

So-called vouchers were laid before your committee, of which the following are copies:

"Received of J. C. Gibbs fifty-six dollars and sixty-five cents from moneys received for commissions for which I am to give a Treasurer's receipt.

"(Signed)

HARRISON REED, Governor.

"Received five dollars additional, November 22, 1870.

"H. R.

"Dec. 12, 1870. To amount paid contingent expenses

Executive office, \$150 00

"Aug. 31, 1871. Contingent expenses Executive office, 115 75

"TALLAHASSEE, Fla., Jan. 20, 1872.

"Received from Jonathan C. Gibbs, Secretary of State, one hundred dollars in United States currency to defray expenses while on business for the State.

"(Signed)

JOSEPH JONES.

"Received of J. C. Gibbs fifty dollars commission money.

"(Signed)

HARRISON REED, Governor.

"Feb. 2, 1871.

"To amount paid for contingent expenses Executive office, &c., 1870 and 1871, \$494 61."

And it is further claimed that the balance was expended in defraying charges for expressage, postage, telegraphing, &c.

How this illegal expenditure of the State's money, illegally obtained, could be persisted in, in plain violation of a solemn law of the State, is beyond the comprehension of your committee, and yet such are the alarming facts in the case.

The resolution appointing your committee requires them "to make a full report of the result of such investigation to this body, together with such remedy as may be applicable to the case." The first part of our duty has been performed in the fair and unbiased exposition of the facts set forth, as furnished in the official statements of the officers themselves, but what remedy to recommend as most applicable to this case of a flagrant, deliberate, and long-continued intransaction of a law, coupled with the illegal disposition of the money belonging to an already impoverished treasury, is the most difficult part allotted to your committee.

It is a well known principle in jurisprudence that ignorance of a law excuses no transgression of it. It was not ignorance in this case, for the well known intelligence of this officer contradicts this plea.

It was not a momentary or hasty violation of a law, for the printed letters issued, and some of the money having been paid to Gov. Reed at different times, since 1870, proves that it was thoughtfully concerned and systematically executed; but that the Secretary of State is alone morally and legally responsible for this bold and outrageous violation of law, and misappropriation of public funds, your committee do not fully sanction.

Is it not a proper question to inquire to what extent His Excellency, the Governor, is a participant in this bold transgression of one of the revenue laws of the State?

The foregoing so-called vouchers show that His Excellency has received over \$800 of this commission tax as "Contingent Expenses."

This will appear the more startling when attention is called to the fact that the enormous sum of \$51,000 has already been appropriated as "Contingent Fund" during the present administration since 1868, and that the Governor only on the 24th day of April 1871, applied for without vouchers, and, merely on his own requisition, received from the Comptroller the sum of \$11,000 as "Contingent Fund," and all at one time. It exceeds almost all belief when stated, that Gov. Reed has already disposed of \$51,000 "Contingent Money," appropriated by a liberal and trusting Legislature, and now it has come to light in this investigation that he has received in addition over \$800 of the State's commission tax.

These developments have become too grave for your committee to consider further, and their startling importance demands that the Legislature, which is the representative body of the

people, assume the further consideration of these facts, and inquire further to what extent the Secretary of State has been guilty of willfulness or weakness in the violation of this revenue law, or whether he was overawed and debauched in his office by the power and willness of the Governor.

Your committee are moved to making this recommendation on account of the following copy of an affidavit made before your committee by the Secretary of State.

"Secretary of State, Mr. Gibbs, being duly sworn, deposes and says, that on or about the 16th day of December, 1871, while in the office of the Secretary of State, in company with Governor Reed, General Varnum, Attorney-General Drew, and others, that the question was considered how to raise funds sufficient to send a commission to Jackson county to be present at the election in that county on the 19th of December, 1871, and that then and there Gov. Reed instructed and directed him how to use the money in his possession as commission fees for the purpose of defraying the expenses of such commission; and further, that the sum of about fifty dollars out of such moneys was so used and expended.

"(Signed) JONATHAN C. GIBBS."

Your committee would respectfully conclude their report by submitting the following resolution:

Resolved, That the facts elicited in the foregoing report are of such a grave and responsible character as to call for a thorough investigation, and for such a remedy as may then be deemed best to protect the honor and revenues of the State, and in view of the limited authority of this body, the question, with all the testimony, is respectfully submitted to the Assembly for such action as they may judge necessary and proper.

W. J. PURMAN, Chairman.

C. V. HILLYER,

Special Committee.

Mr. Henderson offered as a remedy for the evils shown to exist by the report of the committee,

An act Relating to Persons Filling Offices Contrary to Law,
Which was not received.

Mr. Wentworth moved that the whole matter be postponed, and made the special order for to-morrow morning at 11 o'clock;
Which was agreed to.

Assembly Bill No. 68:

A bill to be entitled An act to Provide for the Collection of the State and County Taxes for the year 1871,

Was taken up on its third reading.

Mr. Henderson offered the following resolution:

Resolved, That the statement in the journals of the last session of the proceedings of the last day which are as follows:

"The President appointed the following gentlemen as the portion of the Board of Equalization, under the act for the Equalization of Taxes: Messrs. Billings, Purman and Crawford, is a false entry, and no such action as therein stated was ever had.

Mr. Wentworth moved to lay the resolution on the table.

The yeas and nays were called for, with the following result:

Those voting in the affirmative were—

Messrs. Billings, Dennis, Eagan, Hill, Hillyer, Jenkins, Johnson, Locke, Meacham, Pearce, Purman and Wentworth—12.

Those voting in the negative were—

Messrs. Adams, Atkins, Ginn, Henderson, Kendrick, McKinnon, Moragne, McCaskill and Weeks—9.

So the resolution was laid on the table.

Mr. Meacham moved that the bill under consideration be put back on its second reading.

The yeas and nays were called for, with the following result:

Those voting in the affirmative were—

Messrs. Adams, Atkins, Ginn, Henderson, Hill, Jenkins, Kendrick, McKinnon, Meacham, Moragne, McCaskill, Sutton and Weeks—13.

Those voting in the negative were—

Messrs. Billings, Dennis, Eagan, Hillyer, Johnson, Locke, Pearce, Purman and Wentworth—9.

So the bill was put back on its second reading.

On motion, the Senate went into executive session.

The doors were opened.

The following communication was received from His Excellency the Governor:

EXECUTIVE OFFICE,
Tallahassee, Fla., February 2, 1872.

HON. SAMUEL T. DAY, President of the Senate:

SIR: I have the honor to inform the Senate that I have this day signed and deposited in the office of the Secretary of State, the following entitled acts originating in that body, viz.:

An act to amend An act to Simplify and Abridge the Practice and Pleadings and Proceeding of the Courts of this State, approved February 19, 1870.

An act in Relation to the Proceedings upon Writs of Quo Waranto, Information in the Nature of a Quo Waranto, or Civil Actions Instituted to obtain the Remedies obtainable by such Proceedings.

An act Regulating the Practice in Writs of Prohibition.

Also:

Concurrent Resolution for removal of political disabilities.

Concurrent Resolution relating to Chattahoochee River.

Very respectfully,

HARRISON REED,
Governor.

Mr. Purman, Chairman Committee on Corporations, made the following report :

SENATE CHAMBER,
Tallahassee, Fla., February 2, 1872.

HON. SAMUEL T. DAY, President of the Senate:

SIR: Your committee, to whom was referred Senate Bill No. 54, entitled An act to Improve and make Navigable the Yellow and Shoal Rivers and their Tributaries in Santa Rosa and Walton Counties, having considered the same for the second time, beg leave to report that they find nothing objectionable in the act, and would respectfully recommend that it do pass, with the following amendment: That in Sec. 1, line 17, the words "twenty years" be stricken out and "five years" be inserted.

Very respectfully,
W. J. PURMAN,
Chairman Committee on Corporations.
FREDERICK HILL,
ARTHUR GINN.

Senate Bill No. 76:

A bill to be entitled An act Defining the Duties of the State Treasurer, Safety of Public Funds and Bonds of State Officers, Was taken up on its third reading.

Mr. Jenkins moved that the bill be put back upon its second reading;

Which was agreed to.

Mr. Henderson moved that the bill be printed, and that the bill be made the special order for Monday at 10 o'clock, and that a committee of three be appointed to proceed to the Treasurer's office and examine his official papers;

Which was agreed to.

The Chair appointed Messrs. Henderson, Purman and Hillyer as such committee.

The Senate then adjourned.

SATURDAY, February 3.

The Senate met pursuant to adjournment.

Mr. Jenkins in the chair.

Prayer by the chaplain.

The roll was called, and the following Senators answered to their names:

Messrs. Adams, Atkins, Dennis, Eagan, Ginn, Hill, Hillyer, Kendrick, Locke, McKinnon, Meacham, Moragne, McCaskill, Sutton and Wentworth—15.

A quorum present.