

BIENNIAL REPORT
 OF THE
MINISTER OF FINANCE,
 TO THE
LEGISLATIVE ASSEMBLY OF 1872.

DEPARTMENT OF FINANCE, }
 April 30th, 1872. }

To the Legislative Assembly of the Hawaiian Islands :

By command of His Majesty, and in conformity with the provisions of the Constitution, I have the honor of submitting for your consideration the Financial Report of the Kingdom for the two years commencing April 1st, 1870, and ending March 31st, 1872.

The Balance in the Treasury at the close of the last Fiscal Period (March 31st, 1870,) was.....\$ 61,580 20

And there has been received (as detailed in Table A):

From Foreign Imposts.....	\$396,418 15	
“ Fines, Penalties and Costs....	47,289 13	
“ Internal Commerce.....	98,982 51	
“ “ Taxes.....	215,962 51	
“ Fees and Perquisites.....	22,194 45	
“ Government Realizations.....	124,071 37	
“ Miscellaneous Sources.....	60,038 23	
		964,956 35
		\$1,026,536 55

Internal Taxes, from the Biennial Report of the Minister of Finance, 1872.

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That upon animals was modified, so as to reduce the tax upon horses, mares, colts, &c., from one dollar to seventy-five cents; but upon dogs an additional tax of ten cents, for a metallic tag, was imposed.

The following details will explain the result which the modification of the laws has had upon the Revenue :

Amounts derived from Internal Taxes for the biennial periods ending in 1870 and in 1872 :

	1870.	1872.	Increase.	Decrease.
Real Estate				
Personal Property }	\$46,421 51	\$97,685 11	\$ 51,263 60	
Horses	60,027 37	53,006 00		\$7,021 37
Dogs	15,430 00	22,271 40	6,841 40	
Mules	5,109 88	6,140 00	1,030 12	
Carriages	2,400 00	3,125 00	725 00	
Poll	28,850 00	27,841 00		1,009 00
Native Seamen	8,268 00	5,894 00		2,374 00
	\$166,506 76	\$215,962 51	\$ 59,860 12	\$10,404 37

The net gain from these internal taxes has been \$49,455 75. It will be observed that the revenue from the horse tax has fallen off \$7,021 37, although it was believed by some that no diminution would occur, as the new law repeals the exemption from taxation of "all horses not more than two years old, male or female," which was in the old law.

The dog tax has increased \$6,841 40. This is attributable to the use of metallic tags,—although many worthless dogs in the towns at least, have been destroyed by the constables. The difficulty which now exists for an untaxed dog to escape detection is such that it enables the Collectors to make a better account of the tax than was possible under the old law.

Internal Taxes, from the Biennial Report of the Minister of Finance, 1872.

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