

FROM THE BEE.

CONJECTURES ON TAXATION.

(CONCLUDED.)

LET us now consider, what circumstances should determine us in the choice of subjects of taxation.

Commodities whose manufacture or import are in the hands of a few, being more easily taken an account of than those in the hands of many; imposts on them may be more cheaply collected. Among manufactured commodities, duties on glass and cotton are collected at the least expence. A duty upon delft, stone-ware, bricks, tiles, and flower-pots, might be levied at a small expence, the charge to be made at the kiln.

That stage of manufacture which takes up the largest time, is the most proper for taking account of it and charging the duty: Thus, tho the duty is imposed upon drying malt, yet the account of it is taken when in the cistern, couch, or on the floor, not when it comes from the kiln.

Commodities, therefore, whose manufactures are more tedious, are preferable to such as are less so, as subjects of taxation. Bleaching being one of the most tedious processes we are acquainted with, a duty upon whitened linen or cotton cloth might be charged at the bleaching-field with the greatest certainty.

The advance of duties will be shorter upon commodities that are not meliorated by keeping, than upon such as are improved by age.

Commodities that are fit for use, when they have passed through the hands of the manufacturer, are preferable as subjects of taxation, to those that must be kept for any length of time; the bottle is not the better for the keeping, but the wine is. Hence, during whatever stage of its manufacture, the duty upon a commodity may be charged, it should not be exacted till near the time the commodity is fit for use: thus the duty upon glass may be sooner exacted, than that upon wine. The credit given in paying the malt duty is proper; for though it does not improve by keeping, yet the greatest part of it is made many months before it is consumed.

The time of paying the leather duty is fixed with great propriety.

A moderate impost upon commodities of general use or consumption produces a greater revenue than heavy taxes on such as are consumed by the few. The annual amount of the duty on strong beer is about 1,500,000l. The produce of an impost of 2l. per ton on wine was in 1780 estimated at 30,000l. per annum*.

Commodities of general use are preferable subjects of taxation, to those that are less universally consumed or used.

The great consumption of whale oil, even in lighting the streets, renders it probable that an impost on it would be considerably productive. Candles are taxed. A duty upon whale oil might be charged at the boiling-house.

A duty on tin-plates charged at the mill would be productive: As would be a duty on gun-powder.

Merchants and manufacturers complain when their particular branches of trade are taxed. It will, however, be found, that those branches of trade and manufacture that have been moderately taxed for a century past, have succeeded, as well as those that have not, or even as such as have been fostered by bounties.

Moderate imposts on manufactures tend perhaps to hasten their improvement, both as a stimulus to ingenuity, and as tending to throw manufactures into the hands of persons possessed of stock.

The revenue arising from licences is considerable; but it seems to be a very unequal mode of taxation. As licences are paid at once, if not exceedingly moderate, they may, in many cases, be oppressive.

Confectioners, perfumers, and hair-dressers, might be subjected to the payment of a licence with as much propriety as the retailers of small beer.

The coach-duty may be reckoned a licence tax; being charged per tale, it is not liable to the objection of inequality.

A small duty, charged per ton on all ships and vessels, might be levied at little expence, and with great certainty.

Stamp-duties have, of late, become common; all perhaps, that can be laid in their favour, is, that they are cheaply collected. They point out no particular improvement by which they can be compensated. They are, in the first instance, unequal, and cannot be retailed like imposts on merchandize or manufacture. In their payment, nothing is seen but the tax.

There are two states in Europe, (says Montesquieu) where there are heavy imposts on liquor; in the one, (England) the brewer alone pays the tax; in the other, (Holland) it is indiscriminately levied upon all the consumers. In the first, nobody feels the rigour of the im-

* The ale duty might be rendered still more productive, by making a reasonable and equitable alteration in the brewery laws.

post; in the second, it is looked upon as a grievance."

Stamp-duties will always be obnoxious, and every effort will be made to evade them. There is no reason to apprehend, that before the receipt tax can be made efficient, such encouragement must be given to informers, as may prove prejudicial to morals.

In spite of Mr. Sheridan's assertion, taxes of this kind are perhaps, of all others, the least proper for a free people.

Tickets in the NEW-HAVEN WHARF LOTTERY, warranted undrawn the 20th instant, being the latest intelligence from thence, to be had of SAMUEL ANDERSON, next door to the Bank, in Chestnut-street.

Forty Dollars Reward.

LAST night was broke open the Store of the subscriber, at Bordentown, and stolen from the same the following articles, viz. One hair trunk, containing womens' wearing apparel; 1 small box, containing four clocks and one dozen testaments; 1 ditto containing one bottle green cloth coat, one striped vest and breeches, two shirts and a small bag with 36 dollars and 20s. to 30s. Jersey coppers; 1 keg containing a large bible, with other small books; 1 box containing 447 real ostrich feathers, some of them large and elegant, and of different colours; 2 barrels rye meal, branded Stout and Imlay; 1 barrel pork, 1 ream paper, and 1 dozen paste-boards.—Stolen at the same time, a large Batteau, with black sides.

A reward of Twenty Dollars will be given for the security of the above property, so that the owners may have the articles again, or in proportion for part thereof; also a further reward of Twenty Dollars will be given for the security of the perpetrator or perpetrators, so that they may be brought to justice, by

JOHN VAN EMBURGH.

Bordentown, New-Jersey, Sept. 1, 1791. [epf]

W. M'DOUGALL'S DANCING SCHOOL,

Is now opened at his School-Room, No. 28, Carter's Alley.

HE returns his sincere thanks for the great encouragement he has experienced these eighteen years; hopes the reputation of his school for decorum and good order, as well as the performance of his scholars, will still ensure him a respectable share of the public favor.

A number of new Cotillions and Country Dances will be taught during the season.

Those who please to honor him with the tuition of their children, may be assured, they will be taught in the most approved stile, and that proper attention will be paid to their carriage and manners.

A general practising for the improvement of the scholars, will be held at the New Rooms, every other Wednesday; when the employers, and strangers of genteel deportment, will be admitted. These practising will be attended with no expence.

N. B. An EVENING SCHOOL will be opened for grown Gentlemen, as soon as a sufficient number offer. Philadelphia, September 14, 1791. (t. f.)

IMPERIAL HYSON, SOUCHONG, and BOHEA TEAS,

REFINED SUGARS, COFFEE, & SPICES, &c. &c.

Of the first quality—by retail,

No 19,

Third-Street, between Chestnut and Market Streets.

LOTTERY TICKETS.

New-Jersey, 2d Class—to commence drawing 26th inst. } Post-Massachusetts Semi-annual, 2d Class, 13th October. } tively May be had as above.

LOUISIANA.

ALL those persons who have an inclination to settle on the rich lands of the Mississippi, can have a passage to New Orleans about the 20th of October next. Each single man on his arrival there, will have a grant of two hundred and forty acres of land, in fee simple, gratis, without rents or taxes; and each married man, a larger quantity, in proportion to the number of his family. For further particulars, enquire of Messrs. STEWART & NESBITT, No. 15, South Water-Street. Philadelphia, Sept. 7, 1791. [6c]

PUBLIC SECURITIES,

BOUGHT and SOLD, on COMMISSION, by

SAMUEL ANDERSON,

Chestnut-Street, next door to the Bank, No. 97.

MASSACHUSETTS SEMI-ANNUAL,

AND NEW-HAVEN

LOTTERY TICKETS,

To be had at the same place.

PINTARD and BLEECKER,

PURCHASE and SELL all kinds of

Certificates & Public Securities,

On COMMISSION, at public and private sale, on the

following terms:

ON the specie amount of all sales or purchases at auction, one eighth per cent.

On ditto of all sales or purchases at private sale, on all sums below 5000 nominal dollars, one-half per cent.; and on all sums above 5000 nominal dollars, one-fourth per cent.

For receiving interest at the Loan-Office, one per cent.

For making transfers at ditto, one dollar each transfer.

Such persons throughout the United States, as may be pleased to favor the subscribers with their orders, may rely on their being executed with punctuality, fidelity and dispatch, as considerable experience in the public stocks, together with extensive connections in the city of New-York and different parts of the continent, enable them to conduct their operations with peculiar advantages.

PINTARD & BLEECKER,

New-York, No. 57, King-Street.

March 15, 1791.

(97 1aw 6m)

Blank Powers to receive the Interest, and for the transfer of the principal of public debt, agreeable to the Rules established in the Treasury Department: Also Blanks for abstracts of Certificates, to be sold by the Editor.

The JOURNAL of the THIRD SESSION of the SENATE of the UNITED STATES, may be had of the Editor hereof.

IF THOMAS FRANKS, lately of Little York, in Virginia, (but originally of Scarborough, in Yorkshire, Great-Britain) will make himself known, together with his present place of residence, either to his brother JOHN FRANKS, who is now in this Port, or to the subscriber, he will hear of something greatly to his advantage.

THOMAS ROBINSON.

Portland, (District of Maine) August 29, 1791.

P. S. In case of the decease of Mr. FRANKS, his legal heir or heirs are requested to forward their names and places of abode to Mr. ROBINSON, as above.

GEORGETOWN, September 9, 1791.

THE Sales of the Lots in the Federal City will commence on Monday the 17th day of October next. The Commissioners finding they may engage materials and workmen for the public buildings to any desirable extent; with a view to draw the fund into action, so as to facilitate the work, instead of a deposit of 8 per cent. will require 1-4th part of the purchase money to be paid down, the residue to be on bonds with security, payable with interest in three equal payments. The manner of improvement will be published at the sale.

THOMAS JOHNSON, } Commissioners. DAVID STUART, } DANIEL CARROLL. }

PHILADELPHIA, 20th July, 1791.

THE Commissioners appointed to receive Subscriptions to the Bank of the United States, do hereby, agreeable to law, inform the Stockholders of the said Bank, that an election for twenty-five Directors will be held at the City-Hall in Philadelphia, on Friday the 21st day of October next, at 10 o'clock in the morning.

THOMAS WILLING, DAVID RITTENHOUSE, SAMUEL HOWELL.

MASSACHUSETTS SEMI-ANNUAL LOTTERY. CLASS II.

THE MANAGERS of the STATE-LOTTERY assure the Public, that the second Class of the SEMI-ANNUAL LOTTERY will positively commence drawing on the day appointed, viz. On Thursday the 13th of October next, or sooner, if the Tickets shall be disposed of. As the Managers have in their several monthly Lotteries commenced drawing at the hour assigned, so they are determined to be equally as punctual in this.

S C H E M E.

NOT TWO BLANKS TO A PRIZE.

25,000 TICKETS, at Five Dollars each, are 125,000 Dollars, to be paid in the following Prizes, subject to a deduction of twelve and an half per cent. for the use of the Commonwealth.

Table with 4 columns: PRIZES, of, DOLLARS, is. Rows include prizes of 10000, 3000, 2000, 1000, 500, 200, 100, 50, 40, 30, 20, 10, 8.

8388 Prizes. 16612 Blanks. 125000

25000 Tickets.

TICKETS in the above CLASS may be had of the several MANAGERS, who will pay the prizes on demand; or of the TREASURER of the Commonwealth; of JAMES WHITE, at his Book-store, Franklin's Head, Court-street—and at other places, as usual.

BENJAMIN AUSTIN, jun. } MANAGERS. DAVID COBB, } SAMUEL COOPER. } GEORGE R. MINOT, } JOHN KNEELAND, }

Boston, April 14, 1791.

Public Notice is hereby given,

to all to whom these presents shall come, or in any wise concern, That JAMES GARDNER, late of Wilmington, North-Carolina, deceased, did make four promissory notes payable to SAMUEL JACKSON, of Philadelphia, Merchant, all bearing date the 19th July, 1785, one for three hundred and seventy-one pounds, payable in six months—one for seven hundred and forty two pounds, in nine months—one for seven hundred and forty pounds, in twelve months—and one for seven hundred and forty-five pounds thirteen shillings and three-pence, in fifteen months, amounting in the whole to two thousand five hundred and ninety-eight pound thirteen shillings and three-pence, and payable in produce at Wilmington:—Which said notes have been assigned by the said Samuel Jackson to THOMAS MACKIE and Co. and JAMES HOOD, Merchants, Philadelphia, and have since, in the life-time of the said Gardner, by him been accounted for and paid in part to the amount of two thousand and forty-seven pounds fifteen shillings and six-pence, to the said THOMAS MACKIE, and Co. in proof of which the subscribers have sufficient vouchers.

These are therefore to caution all persons from purchasing said notes as they will not be taken up.

THOMAS WRIGHT, } Executors. ROBERT SCOTT, } M. R. WILLKINGS. }

Wilmington, North-Carolina, 27th May, 1791. (c p. 3 m.)

CHILDS AND SWAINS

Have now in the Press, and in a few days will publish

In a handsome Volume OCTAVO.

[PRICE ONE DOLLAR AND A HALF]

THE

L A W S

OF THE

UNITED STATES OF AMERICA;

Collated with, and corrected by, the original Rolls in the office of the Secretary of State, agreeably to a resolve of Congress, passed the 12th February, 1791.

With a COMPLETE INDEX.

This volume will comprise the Federal Constitution, the Acts of the three Sessions of the First Congress, and the Treaties:—also, the Declaration of Independence, and sundry Resolves and Ordinances of Congress under the Confederation.

New-York, August 3.

ADVERTISEMENT.

BY late arrivals from France, the Editor has received from No. 10 to 31, both inclusive, of a Publication which comes out twice a week in Paris, entitled, "CORRESPONDANCE NATIONALE." From No. 1 to No. 10, have been shipped, but are not yet come to hand. Any person who may incline to subscribe for this work, which appears to be ingenious, impartial and patriotic, may be furnished with the numbers as they arrive by applying to the Editor of this Gazette.

The price of this Paper is 3 Dollars per ann.