

for the committee of the House have thrown out that tax, to the great joy of every good man.

2d. Excises on domestic manufactures, or any other productions of internal labor ought never to be laid, till all other less noxious resources are exhausted, nor even then without high necessity. In discussing this subject the following facts deserve great notice—1st. The manufactures consumed in this country have been hitherto mostly imported from abroad, in which we furnish foreigners with many raw materials, make a vent for their fabrics, and at the same time are dependant on them for many necessities, which we cannot well do without—When by the establishment of our independence, all restraints of internal improvements were removed, a spirit of internal manufacture soon diffused itself among our citizens, which has been rapidly increasing ever since, under the auspices of our government, and all the aids and favorable wishes of every grade of useful and influential men.

But 2d. The first attempts to introduce new manufactures met many great and heavy difficulties, ignorance, want of skill and experience, scarcity of workmen and utensils—many errors hence arising—heavy expences, and the rude and imperfect fabrics produced by first essays, all together created such incumbrance on the business as lessened the profits and obscured the prospects of all the concerned, and finally ruined many of them.

Yet 3d. The ingenuity, industry and perseverance of our citizens have surmounted these difficulties, and raised their manufactures to such perfection of fabric and such a scale of extent as have greatly lessened our foreign importations, and in many particulars totally superseded them—and thereby kept at home, and thrown into our internal circulation, to the great benefit of our citizens, very large sums of money, which were heretofore remitted abroad to be made bustling vents for foreign fabrics. It clearly follows from all this—that all tax, burden, or discouragement imposed on the infant manufactures of America which are in their nature so essential to the liberty, independence and wealth of our Union, must be a perfect insanity of finance, and sacrificing the radical interests of the Union in a mere fit of madness to the Lord knows what!

4th. But this is not the worst of it, it is physically impossible to institute and collect an Excise Tax, without vesting the excise officers with such powers of search and inspection, as must be disgusting and irritating to the last degree, to the insulted sufferers. Every man considers his house, stores and depositary of goods, as his asylum; where he has a right to admit or exclude any and every man as he pleases; how then must a man's feelings be harrowed up when he sees a gloomy excise officer enter his house, with his plenary powers to search and inspect, the most secret recesses of his factory—and perhaps his wife's bed-room, who may be bribed to expose every secret he may observe in both.

You may say this is exaggeration, and that such excesses are not to be expected—but the answer is easy—this sort of gentry, were never known in any part of the earth to be possessed of much delicacy; and if they take it into their heads to extend their search beyond the moderate limits of their duty, who is to restrain them, or compensate the injury? In short, I consider such excise, like an *ex post facto* law, which if it could have been foreseen, would have prevented every man from ever engaging in any business subject to such insult, and will drive every manufacturer out of it, who can quit his concern in it without ruin.

5th. After all this difficulty, I do not conceive that the tax can ever be collected in any thing like an equitable manner.—What irritates the feelings and passions of mankind, will always excite disgust at least, if not abhorrence—the consequence of which will be an infinity of inventions to avoid payment, and of course the probable avails of the tax will be plenty of perjuries, evasions, quibbles, deceptions, shams and tricks, with a great decay of morals, and much abatement of revenue to the government, and mighty little cash; it puts me in mind of the devil's plan of shearing hogs, which he said produced great cry, but little wool.

The advocates of this tax may perhaps flatter themselves that no opposition will be made by any manufacturers, but those who are the immediate objects of the proposed excise—but nothing can be more

vain than this expectation—the cloud lowers heavily over them all, and they all expect that their own time will come in course, and the best thing they can hope for, is the chance of Ulysses in Polyphemus's cave, viz: That of being the last to be eaten.

6th. Where the expence of collection, or any other embarrassments, vexations, and plagues, necessarily attendant on any tax amount to more than the value of the tax it never ought to be imposed—I conceive this will be readily granted—and therefore a Stamp-Duty is inadmissible. A knowledge of the various stamps necessary in every species of writings is a trade by itself, which the honest people of the country will never learn; but if they could learn this, stamped paper will not always be at hand, and every obligation wrote on paper not properly stamped is a nullity, &c. &c. The embarrassments, vexations, nullities, injuries, losses, &c. hence arising, will amount to four times the proceeds of the duty, if it should be all collected and paid into the public treasury.

On the whole, when a sum of money is wanted, either in a nation or private family, one way of raising it, may be much easier than another—and the easiest, and most convenient method ought ever to be adopted. A man should never raise money by selling feed-wheat—the tools of his trade—his house furniture, children's bread, so long as he has goods enough for the purpose, which are provided merely for sale, not for use. So a state should never impose a tax, which will embarrass or discourage, or wound the business and industry, or feelings of the subject, whilst there are sufficient articles of luxury, or other merchandize which are convenient objects of taxation; and out of which the necessary monies may be drawn, with no loss or damage more than the simple account of the sum paid; and as such articles are matters of general consumption, the tax thence derived will operate with more equability and due proportion than any other tax whatever.

This leads to an answer of a question, which never fails to be put when this subject is called up—viz: You object to the proposed tax, can you give us any substitute? I answer, I can in plenty—we have many very expensive articles of useless, & hurtful luxury, wholly untaxed, or lightly taxed, which would afford a very productive substitute, which would have the effect of a sumptuary law to lessen their consumption—viz. Silks of all sorts, Jewellery, plate and plated ware, Diamonds and other set stones, fine Cambricks, Laces, Feathers, and many other gewgaws and baubles, which might be taxed at 20, 50 or 100 per cent, without any inconvenience, and the whole present impost may be increased so far as may be necessary to make up the deficiency.

It has been objected that fundry articles of the excise are as much luxuries, as the imported ones which I recommend.—I allow that whiskey, country Rum, Snuff &c. are as real luxuries when made at home, as when imported—and I should have no objection to taxing them, if the collection could be made without being coupled with, and partaking of the capital mischiefs, unavoidably incident to every excise.

A CITIZEN OF PHILADELPHIA.
Philadelphia, May 12, 1794.

From the Philadelphia gazette.

To the reasonable Citizens of the United States.

WHEN Congress resolved to build six large Frigates for the protection of our commerce from the Algerine pirates, to appropriate a large sum of money to purchase a peace and ransom our unfortunate citizens, to fortify our ports and supply our arsenals, every one was pleased; the zealous attention to our national defence and the preparations against insult, the anxiety to redeem the miserable sufferers at Algiers and prevent an increase of their number, were subjects of general applause.

But when money is wanted to pay for all these good things the tone is changed and people begin to grumble, Commerce is taxed more than it can already well bear, and in case of war it will yield little; that is therefore but a slender resource. Land must not be touched; that is the resource of the state governments; the poor farmers can't afford to pay; tax luxuries and superfluities. Well snuff is certainly not a necessary; all agree that is a proper object; a man may live very happily and never take a pinch of snuff. But an excise, is an odious thing—you must not touch domestic manufactures. Well if commerce can't be taxed, if land can't be taxed, if manufactures can't be taxed tho' of superfluous luxuries, pray what is to be taxed, where is the money to come from to build the frigates, to obtain peace with Algiers, to ransom the poor captives, to fortify your harbors, to purchase arms ammunition and military stores? you must borrow. But loans are as odious as excises; funding systems are badges of slavery; and if you

won't lay taxes to redeem your loans, who will be fools enough to trust such a government? That's true. What a pity Congress have not got some gold or silver mines! Then there would be no difficulty. Worse still, for the people would become idle, agriculture would decline; manufactures would expire; all public spirit would be extinguished, and we should become the slaves of the first foreign invaders.

Beware my fellow citizens, of those persons amongst us who excite you against a government which is straining every nerve to protect you against your enemies! Foreign emissaries will rejoice if the people refuse to pay taxes, for then your enemies may insult you with impunity.

If you see new comers clamoring against taxes and inflaming you against the government, you may justly suspect some sinister design. It when danger threatens from abroad, we are disunited at home, what will become of our independence?—rouse therefore, let every man contribute his share towards the defence of his country, and reprobate those who under the cloak of patriotism, are sapping the foundations of that excellent government, without which we shall soon fall a prey to internal feuds and foreign invaders. The man who at this critical moment, withholds his contributions and thereby exposes the United States to ruin, shows clearly that while he pretends to patriotism, he is nothing better than a selfish interested person, worthy of public execration.

WARREN.

Foreign Intelligence.

FRANKFORT, March 1.

At the last Assembly of the States of the Circle of Swabia at Uhn, which took place about the latter end of last month, to take into consideration the demand of the Court of Berlin, to supply the Prussian army on the Rhine with provisions, the majority of suffrages was wholly unfavorable to the claims of the Prussian Cabinet; and it was even thought useless to consult the other Circles on this subject. It has been resolved on the contrary, to send an *Eschafette* to the Emperor to solicit his protection, and to induce him that the above mentioned demand be withdrawn. Meanwhile the Triple Contingent is resolved on, and they are already preparing to pick out of the mass of the inhabitants, a Militia of 40,000 men, who will be divided into regiments, well armed, and provided with regimentals.

The Courts of Wurtemberg and Baden, have already carried this measure into execution.

With regard to the Circles of Franconia and Bavaria, intelligence has been received, that they have positively refused the demands of Prussia; and the Elector Palatine of Bavaria, who seems to be the least disposed to approve of the plan of Prussia, has made a formal protest against the Convention of the Six Circles at Frankfort, written and issued by the Elector of Mentz.

The resolution which may be taken by the Circle of the Upper Rhine is not yet known. The Prussian Minister, Count Hardenberg, has been sent to the Landgrave of Hesse Cassel, to induce that Prince by negotiation, to give his vote in the Assembly of the States, in favor of the requisitions of the Cabinet of Berlin.

His Prussian Majesty finding that his plan of supplying his army has been rejected by some of the Circles, and that of the Court of Vienna, recommending the rising in a mass, has gained the preference, has manifested his disapprobation of a general armament of the inhabitants of the Empire.

The French commissioners dine almost daily with General Kalkreuth. Their negotiations go on but slowly, and it appears that they have not brought with them a sufficient sum of money to pay off the assignats issued at Mentz during the siege. They have been obliged to demand fresh remittances of the Committee of Public Welfare at Paris.

UNITED STATES.

CHARLESTON, May 1.

Capt. Rolando, of the brig *Cygnat*, from New-Providence, informs, that before he sailed, the schooner *Liberty*, Captain Gladd, from New-York, arrived there, who had cleared for this port, and according to his account, was blown off the coast, and obliged to put into that island in distress; where he communicated the resolution of Congress, for laying an embargo on the vessels in the United States. In consequence of which the Governor of the Bahamas immediately dispatched a packet to England, to give information thereof to the court of Great Britain.

This information produced an immediate rise in the price of provisions in the Bahamas; and rice sold at a guinea the hundred weight.

DIED, on Tuesday last, in the 70th year of her age Mrs. Mary St. John, widow of Mr. Audion St. John deceased.

NEW-YORK, May 10.

Europe at this moment presents a spectacle more interesting and august than was ever before exhibited on the theatre of

this earth—France, with an army of 12 hundred thousand men, combating half Europe, and a body of 60,000 insurgents in the heart of her territories; the whole country subject to a high military aristocracy or to martial law: Paris and other towns distressed for food; jealousy and distrust reigning in the Convention; parties distracted with violent dissensions, and already calling for a dictator; yet amidst all these evils, a brave soldiery defeat their foes and threaten Europe with desolation:—The combined powers, defeated and alarmed, making every effort to support their tottering cause; compelling all neutral nations to take part in the quarrel; Prussia wavering, and retained in the war only by money; the Germanic states raising their peasants in a mass to resist the French troops, and to finish the horrid picture of desolation and carnage, the Russians and Turks are preparing to renew hostilities.—What will be the last scene, the catastrophe of this great, this complicated political tragedy, God only knows. But what madness, what insanity would it be for America to engage in the contest; a contest that may last for years—that may overthrow all the arts and the useful institutions, as well as governments of Europe, and reduce mankind to a state of barbarism and despotic power! Superficial men may consider this contest to be what it actually was at first, a struggle for liberty and independence on the part of France. But there is something more in this controversy. A general revolution in Europe will probably be the consequence: and such a change is as likely to end in general despotism, as in the establishment of free governments. Look at all the great civil commotions of Greece, Rome, Carthage, England—have they not all ended in tyranny? Look at all the great conquests of ancient and modern nations, and find one that has ended in freedom. Violent parties and factions always end in reducing the weaker party to the iron rod of despotism. The military powers of a state of war are inconsistent with a free government! it is now an equal chance that some Cesar or Cromwell, either by address or the plea of necessity, will put himself at the head of the French army, render himself dictator, and make the civil power bend to the military. And the people, tired of war, of distress, of faction and the guilotine, may crowd under a dictator's banners to shelter themselves from the fury of the storm. God grant that such apprehensions may be ill founded!

PHILADELPHIA,

MAY 13.

A Correspondent asks whether it conflicts with the independent spirit of Americans, to sacrifice our own interests for the benefit of any other nation? If the real motives with many for taking off the Embargo was that France might be the more easily supplied with provisions, and if the taking it off will again expose our vessels to condemnation in the West-Indies, is this not preferring the interests of France to our own safety?

Extract of a letter from New-York, dated yesterday.

“We are just returned from seeing Mr. JAY embark—In consequence of a note in the Daily Advertiser, that he would go on board at 10 o'clock, upwards of a thousand people assembled before Trinity Church, from whence they escorted him to the ship—they gave three cheers on his going on board, and as the ship passed the Fort, they fired a salute.

Mr. JAY has taken passage in the ship Ohio, Capt. Kemp.

Extract of a letter from Boston, dated April 30, 1794.

“I observe your remark respecting the returning reason of some of our folks—it is indeed matter of rejoicing that they are not quite delirious—I think sober reasoning prevails more than it has for some time past; and hope in time it may rule the present wrong heads. But so long as men aim at self-exaltation above all things, and will sacrifice every thing to climb the ladder of promotion, so long will our country be cursed with such bawling mock patriots.

“The Court Printers of this Town who publish the Chronicle, and some at the Southward, publish papers which are sources of corruption and nuisance in a free country; but so it is, and our honest patriots in government, must not relax their exertions because they receive abuse from such enemies to their country's welfare.