

Why then should our laws suppose the citizen to have the quality that he certainly has not? Why shall they make it necessary for him to be treasuring money for months, who never cared for to-morrow? The most indolent or the most careless citizen cannot possibly be incommoded by an excise; if he should have no money during the year nor any thing to sell, he will buy nothing, and consequently will pay no tax. When he is able to buy foreign commodities he will pay his tax. The excise is supposed chiefly to fall upon articles of foreign make, and prudence will direct that articles which are least necessary and such as may soonest come to perfection in our own country, shall bear the greatest share in the excise. The natural operation of such taxes is favourable to the poor. No man pays the tax who is not able and willing to buy luxuries or foreign articles, therefore it is voluntary. The man who is diligent has less occasion for such articles, therefore it is a spur to industry. In a word, all taxes on property are bur ens on the good citizen; they discourage industry. All taxes on consumption are taxes on dissipation and luxury; they punish idleness, and promote industry. Can we hesitate in making our choice?

The revenue of the Roman empire, in its prosperous days, arose chiefly from an excise and customs. That jealous and wise nation did not readily submit to a land tax. There was a wretched trade carried on between Rome and the East Indies by way of the Red Sea. By that trade much silver, near four millions of dollars, was annually exported from the Empire, and we have reason to conclude from the allegations of Pliny, that East India goods were forced to contribute, by an excise more than twenty millions per annum to the revenue. A land tax and poll tax were in early use through the Roman provinces, but they do not appear to have been generally imposed on the Roman people before the reign of Galienus, the successor of Diocletian. From that period direct taxes became universal. What was the condition of the Roman people under an administration of customs, excise and other indirect taxes, when compared with the times in which the land tax and poll tax became general? It was an age of gold, compared to that of iron. Humanity is shocked by the tales of woe that are told concerning the poor of that age. Parents are said to have sold their children and to have sold themselves into slavery, in order to shun the burden of taxes.

I have said that an excise is more favourable to the poor than a land or poll tax; I will venture an additional sentiment. There never was any government in which an excise could be of so much use as in the United States of America. In all other countries taxes of every sort are a species of grievance. In the United States an excise on foreign goods would not be a grievance; like wholesome food it would give us strength. It would help to close that wretched drain by which our honour and our wealth are consumed. What do we did not owe a florin to any foreign nation; though we had no domestic debt and though the expences of government could be supported for many years without taxes, still it may be questioned whether an excise on foreign articles would not be prudent. It is the best expedient by which we can promote domestic manufactures and the condition in which we now live—our general dependence on foreign countries for arms and clothing is dishonourable,—it is dangerous.

CONGRESS OF THE UNITED STATES.

HOUSE OF REPRESENTATIVES.

Thursday, December 29.

The house resolved itself into a committee of the whole, Mr. Muhlenberg in the chair, on the report of the committee of commerce and manufactures, on the subject of kidnapping negroes and mulattoes.

This report was grounded on an application from the state of Delaware, for some provision to prevent the carrying off from that state free negroes and mulattoes, by masters of vessels to other states. The report to cure this evil, provides that every master of a vessel should have certificates with such negroes and mulattoes of their being free. No effectual regulation, it was stated, could be made on this subject by the individual states, as their jurisdiction did not extend beyond their territorial limits. Some members contended, that the laws of the individual states were sufficient to provide against the evil. The report was opposed as incomplete, and the subject was spoken of as too delicate a nature to engage the attention of the house, as it bore an affinity to the subject of emancipation.

To this latter idea it was well answered, that the question was by no means about emancipating slaves, but whether provisions should not be enacted to prevent freemen from being made slaves, because they were black.

The committee rose without coming to a decision, and the report was recommitted 46 to 30, with liberty to the committee of commerce and manufactures to report by bill or otherwise.

The house went into committee of the whole on the report of the secretary at war, on the petition of Hugh Lawson White.

This petition will try the principle, whether the militia which were called out under gen. Sevier, in '93, to act against the Indians, are entitled to compensation.

The report states, that the expedition was undertaken without authority from the general government and for the avowed purpose of carrying the war into the Cherokee country; that the instructions from the war department forbid offensive operations. That, however, it appears that previous to the expedition the inhabitants of Tennessee were much harassed by the Indians, who had killed at two stations, one within 7 miles of the capital, 15 persons, and that it must rest with congress to say whether the circumstances of the case warranted the expedition as a just and necessary measure.

In the course of the debate it was denied, that the expedition had been undertaken for the avowed purpose of carrying the war into the Cherokee country; and stated, in addition to the circumstances mentioned in the report, that 1200 Indians before the expedition carried a station and threatened to attack Knoxville.

Mr. A. Jackson moved the following resolution. "Resolved that General Sevier's expedition into the Cherokee country in the year 1793, was a just and necessary measure, and that provision ought to be made by law for paying the expences thereof."

The committee rose without coming to a decision and had leave to sit again.

A communication was received from the secretary of the treasury on the subject of the loan for the use of the city of Columbia, which was read and ordered to be printed.

It was resolved on account of the shortness of the session, 40 to 30, not to take up the Bankrupt bill.

The following resolution was moved and ordered to lie on the table.

"Resolved that a committee be appointed to enquire if any and what alterations are necessary in the act entitled "an act respecting fugitives from justice, and persons escaping from their masters." Adjournd.

Friday, December 30.

Mr. Dwight Foster, from the committee of claims, made report on the petitions of Andrew Ramsey, and Nathan Smith, recommending a non-compliance with the prayer of the petitioners. The house concurred.

Mr. Freeman presented a petition from John Markon and others, praying for the payment of certain bills of credit issued by the United States in March 1780, of which they are holders. Referred to the committee of claims.

Mr. Gilbert presented a petition from Lewis H. Giriam, of New York, praying for a remission of duties on certain wines destroyed by the late fire. Referred to the committee of commerce and manufactures.

Mr. A. Jackson presented a petition from George Calvert, one of the chiefs of the Chickasaw Nation, complaining of a non-performance of stipulations, entered into in certain Talks held with the agents of the United States, in which they were promised assistance in case they were attacked by the red people, and praying for payment on account of the maintenance of a colonel and 46 men for 60 days, who had marched to their assistance when attacked by the Creeks, without orders from government. Referred to the committee of claims.

The house, on motion, again resolved itself into a committee of the whole on the report of the secretary of war on the petition of Hugh Lawson White, and, after considerable discussion, on the suggestion that farther information was necessary to be obtained before a decision was come to, the committee rose, was refused leave to sit again, and the report and papers accompanying it, were referred to a select committee of five members.

Mr. Coit said that there had been several petitions from revenue officers for an increase of salary, part of which had been referred to the committees of commerce and manufactures, and others to the committee of compensation. In order that the whole might go into the same hands, he proposed a resolution to the following effect:

Resolved, that the committee of commerce and manufactures be instructed and required to report whether any and what alterations are necessary in the compensations allowed by law to revenue officers, and that the committee of compensation be discharged from the consideration of such memorials as had relation to the officers of the revenue.—Agreed.

Mr. W. Smith called for the order of the day on the report of the committee of ways and means, on the subject of certain balances due from individual states to the United States. The house went into a committee of the whole accordingly, when a very long debate took place; at length the committee rose, and had leave to sit again. Adjournd till Monday.

BOSTON, December 28.

State of the Mercury, on Friday, Saturday, &c. which was exposed to the open air, under a Portico the north side of a house, but was shielded from the wind by the stable and part of the Portico.

Friday, at 8 morning, it stood at 0 at 2 P. M. 7 above at 11 evening 3 1-2 below 0
Saturday, at 8 morning 7 below 0 at 2 P. M. 3 above 0 at 10 evening, 1 below 0
Sunday, at 8 morning, 9 above 0 at 2 P. M. 10 above 0 at 9 evening, 16 above 0
Monday, at 8 morning, 8 above 0

A new Penal Code is established in Virginia, similar to that which has lately governed in Pennsylvania. Murder alone is to be punished with death. Other crimes are to be punished by hard labor, confinement, &c.

REPRESENTATIVES.

Massachusetts—correct.

Hon. Thompson J. Skinner, Samuel Lyman, Dwight Foster, Nathaniel Freeman, jun. John Read, Harrison G. Otis, Joseph B. Varnum, Samuel Sewall, Theophilus Bradbury, Peleg W. Worth, and George Thatcher, Esquires. In the 2d western, 3d southern and 1st eastern districts no choices have been made. In the second western, the whole number of votes was 1777—889 making a choice, the hon. William Shepard, had 823, Samuel Henhew 424, and hon. William Lyman, 381.—In the 3d southern, the votes were 952, 477 making a choice, the hon. Eliza May had 390, Stephen Bullock, 224, & Laban Wheaton 227.—In the first Eastern, the votes were 1198, 600 making a choice, the hon. Isaac Parker had 477, Henry Dearborn 373, and Jonathan Bowman, Esqrs. 328 votes.

From WESTPOINT, Dec. 12.

"Four companies of artillery and engineers have been ordered from this place by the President, to take charge of, and put in repair the works in the sea-ports.—Capt. Frye to Governor's island, in the state of New York, with a company; capt. Mitchell at Fort William, below Philadelphia; capt. Morris at Baltimore; Capt. Blackburn, at Norfolk, Virginia; and capt. Kalliesen, at Charleston, S. C. On what account the arrangement is made, we can only conjecture; but we are all decided friends to the present happy constitution of our country.

Wanted on hire,

A Cook, male or female—also a man servant to attend in a private family and perform the duties belonging to the dining room. None need apply who do not understand and have not been accustomed to the respective services and who are not well recommended for honesty and good behavior.

Apply at No. 122, Mulberry-street, or to the printer. January 5.

PHILADELPHIA,

THURSDAY EVENING, JANUARY 5, 1797.

A gentleman from New-York informs, that a vessel has arrived there in 2 days from Hamburg.

Tuesday last Thomas Willing, Esq. was unanimously elected President of the Bank of the United States.

On Tuesday last the following officers were elected for the Schuylkill and Susquehanna Canal—

President, Robert Morris.
Managers, John Nicholson, Wm. Smith, D. D. Standish Forde, Joseph Ball, Jeremiah Parker, John Steinmetz, Wm. Young, B. S. Francis West, Samuel Blodget, Timothy Matlack, Wm. Sanson, Wm. Montgomery.
Treasurer, William Govett.

For the Delaware and Schuylkill Canal.

President, Robert Morris.
Managers, John Nicholson, Wm. Smith, D. D. Standish Forde, Joseph Ball, Jeremiah Parker, Benjamin R. Morgan, John Steinmetz, Wm. Young, B. S. John Miller, jun. Samuel Blodget, James McCrea, Wm. Sanson, James McCrea.
Treasurer, William Govett.

Extract of a letter from South Carolina.

"You will no doubt feel both pity and indignation, when you are informed that that CHARLES PINCKNEY is elected our Governor. As soon as he was sworn into office, he began his speech by making a most indecent attack on the persons who did not vote for him (consisting of 53 of the MOST RESPECTABLE persons in the country) and likewise upon the measures of the federal government. He is too cunning to have his speech printed, as he delivered it, but his first observation was, that he was happy to find, as was proved by his election, the triumph of republican principles (*risum teneatis?*) He then contrasted the present situation of the country with its situation when he was formerly Governor. He said, that we were an ungrateful and degraded people—(one would think so from his being elected Governor)—that we had behaved MOST INFAMOUSLY to our allies, the French; "WHO, HE HOPED, WOULD SOON BRING US TO A SENSE OF OUR POLITICAL ERRORS." These last words were taken down. It was, in short, a most abominable performance, and with the exception of his creatures, was reprobated by men of both parties. It is thought here, that Jefferson's election to the Presidency is certain; and our new Governor, who has been long seeking for a foreign appointment, thinks this jacobin speech will be a charming recommendation of him to Jefferson's good graces: so that if he is President, you may judge of what you are to expect from the French party."

NEW THEATRE.

On Monday evening, the Tragedy of Richard III.

Mr. Warren gave great feeling the character of Henry 6th.

Mr. Fox told his tearful tale is Tressel, with a pathos quite in character. This young gentleman, when he has added a little experience and study to his performance (which has already merited great praise) will undoubtedly be an ornament to the Theatre.

Mr. Cooper's masterly personification of Richard, was received with that applause that generally attends his public exhibitions. He gave the striking traits of the character with an energetic boldness, and fire, that attends only the performance of native genius, and without which art can do little. He gave great force to the soliloquy of—"Why, now my golden dream is out."

And indeed all of them were masterly expressed.

Mrs. Francis was correct and spirited in the character of Lady Anne, but was certainly deficient in pathos and expression. In the tent scene, she was particularly faulty, and spoke,

"Think on the wrongs of wretched Anne thy wife
E'en in the battles heat remember me,
And edgeless fall thy sword—despair and die."

With the same tone as she did,

"But since you teach me how to flatter you
Imagine I have said farewell already."

The address in the character of the Ghost would have (had it been properly expressed) produced great effect. However by what we have said it must not be thought that we intend to rob her of all praise—her performance often merits it—and in spite of the defects we have noticed, the certainly is entitled to a share of our approbation.

Mrs. L'Estrange was but ill calculated to express the sorrows of the dutchess of York, the motomy of her voice could not convey that spirit that Shakspeare intended should be given to her execration of Richard. W. L.

By this day's Mail.

NORFOLK, December 22.

Tuesday last arrived here the Medusa French frigate of 50 guns, commanded by commodore Barney, and the Insurgente of 44 guns.

BALTIMORE, January 3.

We congratulate our readers on the strikingly splendid appearance of our new city, the two preceding evenings. The lamps with which our streets are lighted, appear to be a considerable improvement on those we have generally seen—the reflectors with which they are furnished, cast out great light. Although these dazzling ornaments are not planted so thick as in Philadelphia, yet it must be confessed, from their evidently superior excellence, that our streets are much better lighted—so that in future we shall hear of no more complaints of dilapidated necks or broken bones, on the score of darkness. The birth of a new city, a new city, and new light, is a novelty indeed, and cannot, to our city, fail to be matter of much joy.

Yesterday was brought to town from one of the farms of William Smith, Esq. a HOG, which, when cleaned, weighed 473lb.

NEW-YORK, January 4. Days.
ARRIVED. Boston 27
Schooner Pomona, Gardner St. Croix 5
Sloop Eliza, Nicholson Richmond —
Eagle, Wood
The Snow Peggy, of New-York, was lost on Sandy Key, Turk's Island.
The sloop Betsey, Lyann, arrived at New-London from Anguilla—left there, brig Polly, Chesebrough, to fail in three days for Wilmington—and Snow John, of New-York.

Pantheon,
AND RICKETTS'S AMPHITHEATRE.
Corner of Chestnut and Sixth-streets
FOR EQUESTRIAN AND STAGE PERFORMANCES.

THIS EVENING, Thursday, January 5, Will be presented, the following entertainments, viz. HORSEMANSHIP, A Comic Ballet Dance, called POOR JACK; Or, The Benevolent Crew. A DUE F, by Mr. and Mrs. Chambers. The SIEGE OF TROY, Or, The World turn'd Upside Down, A Song by Miss Sully.
Between the intervals of the Stage, EQUESTRIAN EXERCISES.
In the course of the evening, Mr. Ricketts will give in character, the Sailor's description of a Fox Hunt. Preceding the Pantomime RACES with REAL PONIES, the whole to conclude with a Comic Pantomime. Doors to open at 5, and the Performance to commence at 7-4 after 6 o'clock.

Philadelphia, Jan. 4th, 1797.

All persons indebted to the Estate of JOSEPH PASCHELL, deceased,

ARE requested to pay their respective debts without further delay, otherwise their accounts will be put into the hands of an Attorney to recover—and all those who have any demands against said Estate are desired to bring in their accounts for settlement, to

SAMUEL COATES,
CHRISTR. MARSHALL, jun } Ex'rs.
CHARLES MARSHALL. } cox

Public Notice,

IS HEREBY GIVEN, that I have applied to the judges of the Supreme Court of this state, to supply the defect in my Title to a lot of ground, situate on the West side of Fourth-street, containing in breadth 20 feet, and in length 56 feet, bounded Northward and Westward, by ground of the subscriber, Southward by ground of Edward Shippen, and Eastward by Fourth-street, occasioned by the loss of a deed from Timothy Harrington, John Lewis and James Walton, by their attorney Robert Molyneux. All persons concerned, are required to appear before two of the justices of the said court, at the house of Thomas McKean, esq. the Chief Justice of the state, on the 30th inst. at 10 o'clock in the forenoon, to make their answer to the bill of the subscriber, filed in the office of Edward Burd, esq. Prothonotary of the said court.

WILLIAM SHIPPEN, jun.
Philadelphia, January 6th, 1797. dr30th

Lost, or Mislaid,

At the Bank of the United States—Joseph Higbee's note, dated 29th December last, for twelve hundred dollars, payable at 60 days to Nathaniel Lewis & Son. Whoever may find the same will please return it to said Bank, or to the subscribers who will allow a reward. Payment being barred, it cannot be of use to any other person.

NATHANIEL LEWIS & SON.

Jan. 5. 3^d

Territory of the United States, N. W. of the Ohio.

TURNER } Foreign attachment.
v. }
PARKER. }

Notice is hereby given,

To JOSEPH PARKER, late of Kalkaska in the (now) county of Randolph, in the Territory aforesaid, Merchant, that in pursuance of the laws of the Territory in that case provided, a foreign attachment hath issued out of the county court of common pleas of the said county, against the lands and tenements, goods, chattels and effects, rights and credits of the said Joseph Parker, at the suit of George Turner, Esquire; and that unless the said Joseph Parker appear by himself, or attorney, to give special bail to such suit, judgment by default will be entered against him, at the court to be held in and for the said county, next after the expiration of twelve months from this date; and the estate or effects so attached, will be sold for the satisfaction of all creditors, who shall appear to be justly intitled to a demand thereon, and shall apply for that purpose. Dated at Kalkaska, aforesaid, this twenty-ninth of March, 1796.

JOHN RICE JONES, Attorney for Plaintiff.

By Authority.

Schuylkill Bridge Lottery.

Sold by WILLIAM BLACKBURN, No. 64, South Second street.

SCHEME of a LOTTERY,

For raising Sixty Thousand Dollars, agreeably to an Act of the Legislature of Pennsylvania, passed during the last session, for building a Stone Bridge over the River Schuylkill, at the Borough of Reading, in the County of Berks.

Prizes	Dollars.
1 Prize of 20,000 Dollars	20,000
1 do. of 10,000 do.	10,000
3 do. of 5,000 do.	15,000
4 do. of 3,000 do.	12,000
80 do. of 1,000 do.	80,000
30 do. of 500 do.	15,000
80 do. of 200 do.	16,000
300 do. of 100 do.	30,000
300 do. of 50 do.	15,000
1 do. of 500 do. to be paid the possessor for of the first drawn no.	500
5 do. of 3,000 do. to be paid possessors of the five last drawn nos.	15,000
9,400 do. of 15 do.	141,000
10,054 Prizes	300,000
10,046 Blanks	

30,000 Tickets at Ten Dollars 300,000
All Prizes shall be paid fifteen days after the drawing is finished, upon the demand of a possessor of a fortunate ticket, subject to a deduction of twenty per cent. The Drawing will commence as soon as the Tickets are disposed of, or perhaps sooner, of which public notice will be given.
Philip Miller, Peter Keyser, William Witman, Joseph Hiesler, James Diemer, Thomas Dundas, James May, John Otto, John Keim, Daniel Graef, Sebastian Miller, COMMISSIONERS.

Reading, May the 9th, 1796.
Tickets in the Canal Lottery, No. 2, to be had at the above office, where the earliest information of the drawing of the Washington No. 2, and Patterson Lotteries, are received, and check books for examination and registering are kept.
October 7. 25000