

## New Theatre.

On FRIDAY EVENING, February 17, WILL be presented, (for the second time) a celebrated NEW COMEDY, (written by the author of *Columbus, The Children in the Wood, &c.*) called

### The Way to get Married.

[As performed at Covent-Garden Theatre, 39 nights, without intermission, the first season; and since, upwards of 150 nights, with unbounded applause.]

Tangent, Mr. Moreton	Ned,	Mr. Bliffett
Toby Allpice, Mr. Harwood	Pokillion,	Mr. T. Warrell
Cap. Faulkner, Mr. Cooper	Undertaker,	Mr. M. Donald
Cautic, Mr. Warren	Jailor,	Mr. Mitchell
Dick Daffall, Mr. Wignell	Solicitor,	Mr. Morgan
M. Querey, Mr. Prigmore	Officer,	Mr. Warr. II
Laudford, Mr. Darley	William,	Mr. J. Darley
Sheppan, Mr. J. Warrell		

Julia Faulkner, Mrs. Merry  
Clementina, Mrs. Francis  
Lady Sorrel, Mrs. L'Estrange  
Fanny, Mrs. Doctor.  
To which will be added, a Comic Opera, called

### The Padlock.

Don Diego, Mr. Darley	
Leander, (first time) Mr. Darley, jun.	
1st Scholar, Mr. Warrell, jun.	
2d Scholar, Mr. Mitchell	
Mungo, Mr. Bates	
Leonora, Mrs. Warrell	
Urfula, Mrs. Metehler	

On Saturday evening, will be performed, for the seventh and last time this season, COLUMBUS; or a World Discovered; with Entertainments.

The third night of THE WAY TO GET MARRIED will be on Monday next.

Box, One Dollar twenty-five cents, Pit Seven Eighths of a Dollar, and Gallery, half a dollar.

Tickets to be had at H. & P. Rice's Book-store No. 50 High-street, and at the Office adjoining the Theatre.

Ladies and Gentlemen are requested to send their servants to keep places a quarter before 5 o'clock, and to order them, as soon as the company are seated, to withdraw, as they cannot on any account be permitted to remain.

The Doors of the Theatre will open at 5, and the Curtain rise precisely at 6 o'clock.

Places for the Boxes to be taken at the Office in the front of the theatre, from 10 till 2 o'clock, and from 10 till 4 on the days of performance.

VIVAT RESPUBLICA!

## College-Hall.

### READINGS and RECITATIONS, Moral, Critical, and Entertaining.

#### On THURSDAY EVENING,

February 16th, at 7 o'clock,  
Will be recited

FIRST PART. Shakespeare.  
Anthony's Funeral Oration, Addison.  
Cato's Soliloquy on the Immortality of the Soul, Pope.  
Ode on St. Cecilia's Day.

SECOND PART. Thomson.  
The Story of Lavinia, Mallet.  
Edwin and Emma, Sterne.  
Maria, first and second part, Penrice.  
Ode to Madnets.

THIRD PART. Collins.  
Ode on the Passions, Dryden.  
Alexander's Feast.

On SATURDAY, February 18,  
Will be continued,  
Selections from the tragedy of  
H A M L E T  
With a Critical Investigation of the Character of Hamlet  
and Observations on Shakespeare.

Tickets to be had of Mr. Poulton, jun. at the Library; at Mr. McElwee's looking-glass-store, No. 70, S. Fourth-street; and at Mr. Carcy's, Bookfeller, Market-street—Half a dollar each.

### WANTS A PLACE.

A Woman who can be well recommended for honesty, sobriety, and good temper. She wishes to engage as chambermaid, or sempstress for low wages on condition she may retain a young child with her. Enquire at No. 38 South Front street, February 16

Doctor PRIESTLEY intends to deliver a Discourse for the benefit of the Philadelphia Society for the relief of distressed Emigrants from Foreign countries, on Sunday morning next, Feb. 19, at the College Hall, in Fourth street, at half past ten o'clock. February 16

To-Morrow Morning,  
At 9 o'clock, will be sold at PUBLIC AUCTION  
On Hamilton's wharf,

### Fresh Fruits and Wine,

Just arrived from MALAGA, viz.  
230 kegs RAISINS of the Sun  
130 boxes Bloome ditto  
280 ditto Muscatel ditto  
40 kegs FIGS  
50 boxes PRUINS  
20 sacks soft-shelled ALMONDS  
60 Qr-Casks old Mountain WINE of superior quality

A few jars GRAPES and kegs ANCHOVIES.  
Approved endorsed notes at 60 days will be received in payment for purchases of 100 dollars and upwards. All purchases under 100 dollars, to be CASH.  
February 16 WM. SHANNON, Auc<sup>r</sup>.

### Will be sold,

On Wednesday, the 22d day of February, instant,  
At the Merchants' Coffee-House,  
At 12 o'clock, noon,

### A Lot, or Piece of Ground,

CONTAINING 12 acres and 100 perches, situate near the Blue Ball Tavern, on the Palfyank road, four miles from the city of Philadelphia. This Lot commands a view of the rivers Delaware and Schuylkill, is nearly enclosed with a good cedar post and rail fence, and has a never-failing spring of fresh water rising in it—One acre of which is good bottom meadow—adjoining lands of William Bingham, Esq. Jacob Sink, and others. The terms of sale, one fifth part in ten days after the day of sale, when immediate possession will be given, the residue in payments agreeable to the purchaser, on paying legal interest therefor, and giving security for the same, if required. An indisputable title will be given, upon making the first payment as aforesaid.

A Draft of said Lot may be seen at the Merchants' Coffee-House, and at the office of Alexander Power, No. 145 Chestnut-street, where further information may be had. Philadelphia, February 14

### FOR SALE, At Whitesides' Tea Ware-House,

No. 99, North Second Street.  
Imperial } Hylon Skin.  
Hylon, } Fresh Teas. } Soucheong.  
Young Hylon, } } Bohea.  
Dec. 9-

## CONGRESS OF THE UNITED STATES.

### HOUSE OF REPRESENTATIVES.

Wednesday, January 18—Continued.

Mr. Craik's speech continued.

He was afraid this view of the subject had not sufficiently engaged the attention of gentlemen. When he read the accounts in the public prints of the flagrant attack made upon our commerce; when he not only saw depredations and spoliation committed, but actual hostilities threatened, he thought there was serious ground for alarm.

One of the strong objections to a direct tax was, that we could not expect immediate revenue from that source; but the force of this objection applied with equal strength to the adoption of any energetic measure. If it required time to mature this plan, it was necessary to begin it immediately, that it might be gradually prepared, and ready whenever necessity should impel them to have recourse to it; for it would be presumption and the height of folly to suppose, we should always be exempt from what was the common lot of other nations. The propriety of the measure of encreasing our revenue, had been agreed on all hands, however gentlemen differed about the mode of effecting it. It appeared to him essentially necessary to originate some plan of direct taxation to which they might resort. If it be admitted that such a plan is necessary, though not to be carried into immediate effect, the present question ought to be agreed to.

If he understood the gentlemen from New-York, New-Jersey, and South-Carolina, (Mr. Williams, Mr. Henderson, and Mr. Harper) all agreed, that further revenue was necessary, and two of the gentlemen were in favor of originating a plan of direct taxes. The question then resulted, to what object of direct taxation should they apply? They were an agricultural people, and the great capital of the country was in land. If a direct tax then must be laid, land was the proper object for it. He considered that the farmers, notwithstanding their want of ready money, when compared with the inhabitants of cities, as possessed of great part of the wealth of the country, and that they ought therefore to pay their quota of the public taxes.

It might be necessary, Mr. Craik said, to examine some of the objections which had been made to this system. And here he would observe that gentlemen ought not to expect any thing like perfection in any scheme of taxation. Taxes were only a choice of evils; they were unpleasant, but they were necessary. It had been objected against a direct tax, that it was unequal on account of variety of population, wealth and situation.—Gentlemen had not been satisfied with supposing that a bad plan might be adopted; they had supposed the very worst to be entered into; that the assessors to be appointed would be the basest of men; but he trusted the committee who was charged with the business, would have the good sense to prepare such a plan as should be free from many objections which had been bro't against it. Mr. Craik differed in opinion from the gentleman from South Carolina (Mr. Harper) that this tax would bear hardest upon the farmers far removed from the sea coast. He believed they would rather have the advantage than otherwise, from the low value put upon their lands. The expense of collection had been urged as an objection. He had been much surprized to hear gentlemen calculate that expense, one at fifteen and one at thirty per cent. He wondered that the general accuracy of those gentlemen should have suffered them to have wandered so much from the point on this occasion. He believed the estimate of the gentleman from Pennsylvania (Mr. Gallatin) was high at 7 1/2 per cent. An objection of this kind was less applicable to land, than to taxes on any other species of property.

A tax on windows, or an hearth-tax, had been proposed as a substitute, which would in fact be nothing more than a house tax. He thought that such a tax was liable to every objection that could be made against a tax on land, and to great many others peculiar to themselves. Houses were an equivocal representation of property, and a tax on them would fall on some parts of the country much heavier than on others. Indeed it was susceptible of so many obvious objections, that they were not necessary to be detailed.

Mr. Craik said he did not conceive it important to go into an enquiry how far it was prudent or politic to go to an extension of the impost, as he had no authority on which to found his opinion; and he would caution gentlemen from being diverted from the question by an expectation of an increased revenue from thence. It had been proved very satisfactorily by the gentleman from Pennsylvania (Mr. Gallatin) that there was no certainty of an advance in the imposts. Upon a calculation of the duties paid upon goods from the East Indies, West Indies and Europe, they amount at least to sixteen per cent. and were gentlemen prepared to lay that even this duty might not prove a temptation to merchants to become smugglers. The question was an abstract principle, and did not pledge gentlemen to this source of taxation only; if others could be found more eligible, they might be applied to. He hoped, therefore, the committee would find no difficulty in agreeing to the proposition before them.

Mr. W. Lyman said a land tax had always been considered as an impolitic tax. It would be well to enquire why this tax should have been so considered; whether the whole world had erred in this case, or there was some natural cause for the opinion. A tax on land was calling forth property before it was produced; for, until land was cultivated, it produced nothing. To call for a tax in this way had also a tendency to discourage the cultivation of land.

Mr. L. said, he admitted that the consumer paid indirect taxes; that they did not come from the merchant, but from the person who purchased the goods for consumption. Nor was it the person who cultivated the ground who paid a direct tax on land; but those who bought the produce of the land from the market. The consumer paid the duty in this case as well as the other.

The question, then, he said, was merely as to the

best mode. There was another consideration. If, said he, you call for a direct tax on land, you call upon a class of people who perhaps have not money to discharge it. A man who possesses land, or who is the cultivator of it, may not have money, until he has sold his produce. To collect the tax in this way, was therefore tedious, circuitous and uncertain. What was the case with respect to indirect taxes. In indirect taxes, or excise, the proceeds, he said, was unerring and certain. They were so much so, that an eminent writer on the subject had said, it was "pay the debt to government, or pay the debt to nature." The tax must be paid, or the person must cease to exist.

When he contemplated the subject in this point of view, and if he were right, that direct taxes were paid by the consumer as well as indirect taxes, he could not be at a loss what vote to give on the present occasion.

In whatever point of view he considered direct taxes, they could not, in his opinion, be compared with indirect taxes. It was true, that some indirect taxes, and all taxes in a greater or less degree, were unpopular; but this never happened but when they were pushed too far. An impost or an excise may be so excessive as to be incommodious; but this, he said, was not the nature of the tax.

This, he said, was not the case with a direct, or land tax. This, though ever so small was paid unwillingly; a poll-tax was the same. And a man called upon to pay a poll-tax, did not ultimately pay the tax; for a poor man who earned only just sufficient for his existence, would cease to exist, if he were not to make a proportionable advance on his labour.

In what situation was government? It calls upon a man to pay a direct tax, perhaps unable to pay it. This mode, he said, was circuitous, unsafe, and not to be relied upon.

This reflection convinced him, that this country had chosen indirect taxes as the best possible mode. He thought it had made a wise choice. He knew very well that a case might be stated in which a direct tax would be necessary. A case might be supposed in which every thing might be put in requisition. But that was not the present question. In case of an invasion, or a war, it might be necessary to put both property and persons in a state of requisition. He would not pretend to say, that, in such a situation, direct taxes, or any other, would not be proper; but, in no other situation, could he think such a tax should be called for.

Some gentlemen, opposed to the adoption of a direct tax at present, were of opinion that they should at least agree upon a plan of direct taxation which might be ready in case of emergency. But he did not think such a proceeding necessary, or that it would answer any good purpose. He believed it would never be necessary to go into the business, except in an extreme case. He therefore did not think it worth while; for, however well a plan might now be laid, it might be unfit to be acted upon when it was wanted. Whoever might compose the legislature at such a time, they would doubtless be able to determine what was necessary. He was not for anticipating legislation in that way.

Besides these general observations, which were applicable to all countries, there was one which applied particularly to the United States. If a direct tax was laid, it must be according to the last census. In this way the tax would fall very unequally; for, it would be found that the population in some parts of the United States exceeded that of other parts in proportion to the extent of territory, and wealth and productiveness of soil. Wherever commerce had extended to a considerable degree, the landed interest would be taxed on account of the population which those improvements may have produced. Population, was, perhaps, as sure a mean of judging as any other of the ability to pay of any district; but from the situation of the United States it was not, he said, a good criterion at present.

Coming from the state he did, he should be obliged, if he did not generally object to the system of direct taxation, to object to it on that account. He did not think a direct tax could comport with the interest of a populous state. If gentlemen thought such a tax would fall heavy or unequal in thinly inhabited states, he must give up his argument, but he did not believe this could be the case.

He might have said that indirect taxes were individually unequal, unless upon the principle that consumers pay the duty. It was not in human wisdom to lay a direct tax equal. But it was said, that money must be had; that there was a deficiency in the revenue, and therefore this tax must be laid. Several gentlemen, he said, had proved that there might be considerable retrenchments, made in the public expenditure; perhaps enough to make the receipts equal to the expenditures. They had not yet determined how far the military and naval establishment might be curtailed, and several other articles of expense would admit of retrenchment. Besides, if that were not the case, and the sum in question must be raised, he thought there were certain articles of importation which would admit of a higher duty, and which would not only produce revenue, but operate as an encouragement of the manufactures of our own country.

It would be recollected, Mr. L. said, that petitions had been received from hat and glass manufacturers, and various others, praying for an augmentation of duty on those articles, as they found the present duty not a sufficient protection to their manufactures. Indeed the manufactures of the United States were almost wholly abandoned. Those of glass and of woollens were abandoned; those of cotton, which had progressed to some extent, had, in a considerable degree, been abandoned, and some others were likely to be so. For this part, he thought if he had no other object in view than merely the protection of the manufactures of the United States, they should impose a higher duty on a number of articles. He had been informed from pretty good authority, that the importation of hats into this city alone, had last year exceeded 30,000. Sterling, and that porter had for the two last years exceeded any former importations. The importation of coal was also increasing. When it was considered that our own country furnished materials for these articles, policy and interest required that there should be a high duty upon them. These ar-

ticles, he said, were also so bulky, as to run no risk of being smuggled; if this were not the case, he knew that a revenue calculation might prove the reverse of a mathematical calculation. But, when articles were sufficiently bulky, the duty might be increased to any height, without danger of smuggling. Let the duty be what it would on porter, on coal, and almost on hats, there need be no fear of smuggling.

There was another article. He believed the duty on rum imported might be increased. It would have one of two good effects; it would either produce more revenue, or less would be consumed.

Mr. L. said, he should, therefore vote against the principle, as it was not possible for to detail it to comport with the interests of the country:— Besides that it was not necessary to resort to this article of taxation, as the imposts and excise might be so regulated as to produce revenue sufficient.

The article of salt had been mentioned as a proper article for an additional duty. He knew it was productive; but it could never be the interest of any country to tax salt; he thought it the most oppressive that could be laid. He would not, therefore, be understood to say, that in voting against a direct tax, that he meant to vote for a tax on salt.

He thought, indeed, that there were for many other articles which would admit a higher duty, that there was no necessity for resorting to that. It would really be an extraordinary thing, if, after declaring this country free and prosperous beyond all calculation, it should be brought into such a situation, as that nothing could save it but direct taxation. He fondly hoped, he said, we were a free, enlightened and flourishing country. He wished he could say that the government had used our peculiar advantages to the best purpose; but every one viewing the proposition before them, must be of a different opinion. We must, said he, either believe the United States are not prosperous, or that the natural causes of our prosperity had been defeated.

Mr. L. said, he did not mean to take longer time of the committee, the subject having already undergone a very copious discussion.

Mr. Findley hoped the tax, which was the subject of their discussion, had been so long in contemplation, that members would have been more ready to have met it. It was admitted the last session to be necessary, and the secretary of the treasury had been directed to report a plan. At that time they were convinced more revenue was wanted; that by anticipations, and other causes, we were in a situation to require a direct tax; but now they heard that the tax was impracticable, unwise, impolitic and unjust.

He objected to its being impracticable; indeed this had rather been suggested than proved, and he had been surprized to hear such a charge. To say that so important a thing as the laying of a tax on land was impracticable, was a most extraordinary assertion; but he trusted, as it had been found perfectly practicable in most of the states, it would be found practicable with us. It had been perfectly practicable, and most effectual, he said, in the state of Pennsylvania; and if so there, why not practicable in the present case?

The gentleman from Massachusetts (Mr. W. Lyman) had said that in some parts of the country the people were more numerous than in others; and that a direct tax would call upon them to pay according to their numbers. Were not the manufacturers, he said, who might pay this, exempted from the impost duty, which would be equal to the direct tax which they were called upon to pay; and indeed if they were not called upon for a direct tax they would pay no tax at all. But with respect to individual injury, he said it would be as just as any other tax; the principle was more just, because land would be taxed only in proportion to its value. No indirect tax would operate equally, but would be more unequal than this.

But it was said this tax would fall upon the consumer only. He differed in opinion from the gentleman from Massachusetts in this respect. Wealth and industry, he said, must pay taxes. Industry was the cause of wealth. A tax may be levied upon the poll; but it must be paid out of wealth.

But it was said wealth could not be found; it could not be found, it was true, in all its avenues; but in those in which it was visible and exposed. Was there a greater mass of wealth than land? certainly not. It was said that it discouraged cultivation; but it did no such thing.

Mr. F. said, Pennsylvania had always been in the habit of collecting direct taxes, which a colony, and since. This tax had the effect to prevent the land from being engrossed, and kept it in small tracts. Direct taxes were not imposed until indirect taxes had been tried to the greatest extent.

Mr. F. said there were greater landed estates than any other; and why should they escape a tax. It could not be supposed that he could advocate this tax from any other motive than principle, since the whole of his property and that of his constituents was land; but, said he, we consider it a just and equal tax. It is not unpopular; we think it preferable to an indirect tax. People in towns, he said, paid for every thing they eat, drink, or wear, and therefore paid most of the impost duty, they did not pay much of it, and therefore would not object to a small tax on their land.

Mr. F. said he had observed a contest in that house between the agricultural and trading interests. He had thought it was too early a day to have introduced that kind of spirit. If they took a view of the country, or of the members in that house, they found one or the other almost altogether agricultural. It was certainly the most productive property in the union, and why should it not pay its share of the public expense?

The prosperity of the commercial interests, depended principally on agriculture, and a direct tax was necessary to equalize the taxes.

Salt, he said, had been mentioned for an additional duty. This was a most necessary article for the poor. Sugar also, though it had been called a luxury; but he believed it was become from habit a necessary of life. Bohea tea was an article used by the poorer classes also. If this principle of taxing the poor prevailed in our taxes, if they were to