

Thursday, January 19.

The House being in a committee of the whole on the subject of further revenue, Mr. Dent in the chair.

A call for the question was made.

Mr. Gallatin said, before the question was taken, he would state, that the amendment proposed would be a total defeat of the resolution for laying a direct tax. The gentlemen from Connecticut, he said, had been accustomed, in laying their state taxes, to have valuations of property made betwixt different towns, and they supposed no delay would be occasioned by the proposition before them; but it must be recollected that in apportioning the tax amongst the different states, there was no occasion for such a valuation as they contemplated. It was proposed by the secretary of the treasury to be done by means of commissioners instead of the legislature, and he believed that would be the best way. If the resolution was, therefore, agreed to, the tax might be proceeded with; but if the amendment was passed, and a new census was to be taken, they must wait at least two years, and no valuation could take place until a Congress was elected according to the new census, which could not be done till the time of the Congress just chosen expired. They might, indeed, have an enumeration taken and a tax assessed, on the 4th of March 1799, which would be the day on which the powers of the new Congress would commence; but no tax could take place in the mean time.

There was not the least doubt, therefore, that if the amendment passed, it would amount to a defeat of a direct tax for two years. The question was, then, whether they would agree, or not, to put off the business.

Mr. G. said, he should have no objection to the taking of a new census before the expiration of ten years, if it was thought to be necessary; but he could not think of doing it before the proposed tax went into effect.

Mr. Dayton did not agree with the gentleman from Connecticut (Mr. Smith) who had asserted that the words in the original resolution and in the amendment would have precisely the same operation, and really meant nothing. He believed that they would operate, and were intended, to decide the question against a new census, which the members from Connecticut, as well as from New-Jersey, must be equally desirous of providing for. The chairman of the committee who reported the resolution under debate, had candidly acknowledged it to be his object and meaning, and other members had given a like construction to the words. Some notice was due to the remarks of the gentleman from Virginia and Pennsylvania, who, though not entirely agreeing in their constructions of the constitution, had broached doctrines that were new, and not at all warranted by that instrument. The gentleman from Pennsylvania had said that if a new census should be taken and returned at the first meeting of the next Congress, and a direct tax for the current year should be apportioned by them in the same session, they must take for the rule of apportionment the old and not the new census, until the representatives had been regulated, and taken seats under the last enumeration. Could it be possible, Mr. Dayton asked, that any man who had read these words, "direct taxes shall be apportioned among the several States according to their respective numbers," could believe that injunction obeyed, if the enumeration, last taken, and immediately before their eyes, should be rejected or disregarded, and one taken eight or ten years previously adopted, in preference, as the rule of numbers and wealth. The gentleman from Pennsylvania had not carried his doctrine quite so far, but had given, as his opinion, that the return of a new enumeration to the next session would prohibit an apportionment of any direct tax in less than two years, when a new representation would take effect. The tendency of such a doctrine would be highly dangerous, as it would lock up for two years the only resource of government, and it might be in time of war when they would most need them, and have no other to resort to. Both those gentlemen seemed to have conceived and assumed for fact that direct taxes were to be apportioned according to representation, in which they were not justified by the constitution. Representation and direct taxation were both, it was true, to be adjusted by one common standard, but not by each other, and although in theory, or at first view, the distinction was not striking, yet in practice it would be material and important.

The question upon the amendment was put and negatived, there being only 19 in favor of it. The question was about to be put upon the original resolution, when Mr. Havens wished the question to be divided. Mr. Potter said, he was against the resolution, because the tax would fall very unequally. Since the last census was taken, the situation of many of the states was very much altered as to population. In the state of Rhode-Island, which was already oppressed by the direct taxes of the state, many of the inhabitants had removed into the state of New-York, where they had less taxes to pay. The state of New-York and others, he said, had increased in population, and therefore a direct tax would operate very unequally on different states.

By the report of the secretary of the treasury, it appeared, that the state of Rhode-Island was to pay 28,000 dollars a year, which would operate as a tax of double the sum on their land-holders, from the manner in which it would be collected, and from other property being excused from supporting its share of it. It would therefore fall particularly heavy on that state, when compared with others. It had been said by the gentleman from Pennsylvania (Mr. Swanwick) in two long speeches on the subject, that a direct tax was the most certain and easy in collection, the first convinced him that he knew nothing of the oppression of a direct tax. That gentleman was again having the system detailed, because it would be the means of raising objections to it; but after gentlemen had voted for the abstract principle they must vote for the bill. Mr. P. believed sufficient revenue might be raised

from indirect taxes. An additional tax had been proposed on salt and brown sugar. It was said that these were articles consumed by the poorer classes; but if a man purchased salt or sugar, he was pleased with the purchase, and would pay double the tax in this way, that he would pay by a direct tax. Nay, he believed a man felt five dollars paid in a direct way, more than 15 or 20 paid indirectly. If, he said, they were to try to raise by indirect means, on the plan recommended by the gentleman from South Carolina (Mr. Harper) a part of the sum wanted till next session, it would be seen whether that method would not be successful. If it was then found, that the revenues arising from these were insufficient, there was not a person in the house who would enter into direct taxes with more readiness; but, until all indirect means were tried, he should be unwilling to go to direct taxes.

Mr. Swanwick said, he was sorry that the gentleman from Rhode-Island (Mr. Potter) should have supposed, he did not understand the principle of direct taxation, from not having felt it. He believed, it had been mentioned by his colleagues, that a direct tax had long been collected in this state; so that he had been constantly in the habit of feeling the weight of direct taxes, as he believed there were few places which paid more in this way than Philadelphia. If the gentleman had been in possession of landed property here, he would have felt the truth of this.

Much, Mr. S. observed, had been said on the subject of indirect taxes, and of the poor being in a great degree exempt from them. He believed this was not true. The duties arising from the luxuries of life, were small in comparison to what was raised from articles of general consumption. If you want productive taxes, said Mr. S. you must come to salt, tea, and sugar, and articles of common use. The gentleman from South Carolina knew this, and had therefore introduced them into his list of articles which he supposed would bear additional duty. No one would doubt, therefore, that the poor paid a very heavy portion of those duties. But the gentleman said, let us go on a little longer and try the experiment. Mr. S. asked, if it was not the moment of all others for them to look out for some other object for revenue besides commerce, when their imports were wholly in jeopardy. For, when they add to the duty on salt, sugar or any other article recommended, what certainty could they have upon their calculations being realized, when they heard of their vessels being taken almost by hundreds.

Whenever commerce was mentioned they always heard of merchants having over-traded themselves. And did not this very circumstance tell them that the revenue must hereafter experience a diminution, since, if they had over-traded themselves, they would in future do less. Another gentleman had said that 300 writs had been issued in one city to recover duties. But this, it was said, was no proof at all that a reduction of revenue would ensue. It would at least, be allowed that it proved an inability to pay, and bad debts would doubtless be the consequence, and that no certainty could be placed upon this species of

In what situation, then, said he, is this country placed? If the French continued to take our ships in the way they had lately heard of, we should not, he said, get revenue sufficient to pay the interest of our debt. So that gentlemen who opposed the present motion, if they were successful, would reduce the country to an alarming situation indeed. A curious way had been proposed of retrenching our expenses. Now we were threatened with foreign attacks, it was recommended that our naval and military establishment should be reduced. This was extraordinary doctrine. He believed the gentleman who recommended this saving, might as well have gone on, and proposed an annihilation of the government itself, and then there would be no need of revenue at all.

Our exigencies, said Mr. S. are such, that those gentlemen who refuse to support the present proposition, must take upon themselves the responsibility. With them, said he, be it; he did not chuse to take it.

They had some observations with respect to the constitutionality of certain points in reference to direct taxation; from reflecting upon which, he was of opinion that indirect taxes had not originally been contemplated by the constitution. It contemplated a system of direct taxation, supported on the foundation of representation, by which states should pay according to their population. This sort of tax, he said, was well calculated to inspire caution in the expenditure of the public money.

Mr. S. said he had been much gratified by the observation of his colleague from the interior of the country, that a land tax would be more gratifying to him and his constituents, than an extension of indirect taxes. He hoped the resolution would be agreed to. Whatever might be its fate, however, he should feel satisfied with having done his duty in exerting himself in its behalf.

The call being loud for the committee to rise, the question was put and negatived, there being only 13 for it.

Mr. Holland had no doubt with respect to the constitutional power to lay direct taxes. He would go farther and say, that it might have been better if government had begun with them at its first institution; but he was doubtful whether the present was a proper time to commence the business. He was of opinion that indirect taxes might yet be extended so as to produce the revenue wanted.

Without examining into the principles of imposts and excise, it might be supposed that they fell upon the merchants; but, on examination, it would be found that they paid no more of them than in proportion to their consumption. The question was whether the merchants or farmers consumed most; for it had been insinuated that the farmer scarcely paid any part of these duties.

The gentleman from Maryland, Mr. Craik, seemed to think there were farmers who paid little or nothing towards the expence of government. He did not know any such. Farmers, he said, had mostly numerous families, and therefore consumed larger quantities of imported articles. The families of merchants were seldom so large, they consequently consumed less. Farmers, he said, were al-

so furnished with an excise on their skills, from which merchants were exempt.

Merchants, he said, were in the habit of complaining, but government had not been inattentive to their interests. He mentioned the allowance to them in favor of tonnage. He said he was convinced revenue was wanted, but he thought there was no necessity for going into direct taxes to raise it. As to paying off the debt, he doubted not, if they raised ever so much revenue, government would find ways and means of spending it.

He justified the reduction of the military and naval establishment. The military establishment, he said, was calculated for peace, and was of no other use than to garrison our forts; and as the frigates were not built, there was no necessity for an establishment to man them; and indeed he thought it better that they were not finished, as if they were out at sea, they would probably soon be added to the strength of an enemy. He wished we had less to do with foreign intercourse. He did not know what good foreign connections were of to us, tho' government had long been hunting them up. He tho't the more we lived by ourselves the better.

He believed it would be best to pursue indirect taxes, if it were only with a view to keep the public debt out of sight, as a part of this debt had originally been the property of individuals, who would murmur very much if they were called upon to pay either towards reducing the principal, or discharging the interest of it.

The farmers already paid a tax on their skills and if they were to pay a direct tax also, it would be like taxing both principal and interest. If a direct tax was laid, he hoped, therefore, the duty on skills would be repealed.

Mr. Buck wished the decision on the question might be postponed, for the purpose of reading the communications just received from the President, as they might throw a light upon the situation of this country with respect to foreign countries, which might influence their decision upon it.

After several observations on the propriety of the proposed postponement, the question was at length taken on the former part of the resolution, viz. that proposing a direct tax to be laid on land with improvements thereon, and carried by a considerable majority there being 36 in its favour. On the question upon the latter part of the resolution, viz. that a tax shall be laid upon slaves, with certain exceptions, being about to be put.

Mr. Christie moved to add, "on all real and personal property within the United States." On suggestion of Mr. Giles, the words, "and other property" were substituted in place of the above, and on the question being put upon it, it was negatived, there being only 13 in favour of it.

The latter part of the resolution was then put as it stood, and carried, 54 members voting for it. The committee rose, reported the resolution, and had leave to sit again. Adjourned.

Important Public Document.

THIS DAY IS PUBLISHED, And for Sale At the Office of the Editor of the Gazette of the United States, No. 119 Chestnut-Street, [PRICE ONE DOLLAR AND FIFTY CENTS] A FEW COPIES OF THE RECEIPTS AND EXPENDITURES OF THE UNITED STATES, For the Year 1795. - Being the LATEST PERIOD to which an account can be made up. February 22

New Theatre.

On THURSDAY EVENING, February 23, Will be presented, a tragedy, called JANE SHORE. Duke of Gloster Mr. Warren Lord Hastings Mr. Wignall Cateby Mr. Warrell, jun. Sir Richard Ratcliffe Mr. Darke, jun. Belmour Mr. Fox Dumont Mr. Moreton Earl of Darby Mr. Warrell Alicia Mrs. Merry Jane Shore Mrs. Morris

To which will be added, (For the first time in this Theatre, and with the original Overture and French Music, composed by Monsieur ROCHA-FORT, never performed in America) A Grand, Serious, PANTOMIME BALLET, called The Death of Capt. Cook; [As performed in Covent-Garden Theatre, London, under the direction of Mr. BYRNE, upwards of FIVE HUNDRED NIGHTS, with universal applause.] With Entire New Scenery, Machinery, Dresses and Decorations. Describing an Exact Representation of the Manners and Customs of the Natives of Owhyhee, in the Pacific Ocean. Messrs. Byrne Francis Warren Darley Moreton Fox Warrell

The Principal Characters by Indian Men and Women, Sailors, Marines, &c. by the rest of the Company. The Scenery designed and executed by Mr. MELBOURNE. * On Friday, EVERY ONE HAS HIS FAULT. + On Saturday, THE WHEEL OF FORTUNE; -with Entertainments.

The fourth 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! Head of Chester, Queen Anne's County, (Maryland) February 17, 1797.

THIS Day, the Partnership of ANDREW McCASKY and Company having dissolved by mutual consent, those who have any demands against said Firm, are desired to call on said McCasky for settlement, who is appointed to settle said concerns. Feb. 22 - w&msjt

PHILADELPHIA, FEBRUARY 22.

UPON THE PRESIDENT'S RETIREMENT.

WHEN our attention has been fondly strain'd, To mark a great and arduous part fulfill'd; As the afflicting clove at length draws nigh, Sighs well each breath, and tears bedim each eye: Thus, from the scene when WASHINGTON withdraws, Sorrow remains the impulse to applaud: Yet rays of-transport beam through our distress, And cause a pleasing pain we can't express.

View him rush forth to set his country free:— Eafe, fortune, life, all scorn'd for liberty. When Victory blew her trump, Revenge, in vain, Pointed to brethren chain'd, and heroes slain: His melting soul the scourge of War deplo'd; "I fought to save," he said, and sheath'd the sword.

NEXT, when destrudive anarchy ensued; When patriot's blood the patriot's hands embued; His mighty mind a perfect system drew, And jarring chaos into order grew. That insurrection rose I blush to tell: But even high Heaven has had its bolts rebel. When, fruitless, prov'd each effort to persuade, Sorrowing he drew his former blood-stain'd blade; Lo! thousands join to enforce the general will; He but appears, and all the storm is still.

Here the affrighted arts asylum find; Here pericuted virtue foothes its mind; Here freedom, peace and plenty are combin'd. His labors cease—He makes a term of rest, And pleas'd beholds that all his works are blest. Columbia's happy sons unite to raise, The themes of boundless gratitude and praise. His-qual in part times we learn in vain, And ah! "his like we ne'er shall see again".

Extract of a letter from a gentleman in Europe, dated Nov. 14, 1796.

"If you still take an interest in the events which are occurring in this bloody quarter of the earth, you will perhaps be glad to have some news. I suppose, however, it will be none to you, that both the French armies which began the campaign by an irruption into Germany have been driven back to the Rhine, after inflicting and suffering calamities, the mere relation of which ought to give pain to every hearer, but which are told and heard with the utmost possible indifference. The campaign is drawing towards a close, and the two parties are just where they were when it began; but about an equal share of losses on both sides. The armies will soon go into winter quarters and recruit for a new conflict of the same kind at the opening of the next season. In Italy the French are undertaking to establish a new Republic upon their conquests, probably for the sake of scaring the Emperor into a cession of the Low Countries, Cordica is abandoned by the English, and Spain has joined in the war against Great-Britain.—There seems to be some partiality at least in beginning a war on one side and finishing it on the other.—The Spanish declaration of war assigns as one of the grievances against Britain, that in the treaty with the United States of America the British government had sacrificed the rights of Spain, which were well known to them. This is what in vulgar language is called letting the cat out of the bag. Our magnanimous allies of France do not like the Spanish declaration therefore, but think it a weak thing. This precious confession of Spain is the best of all panegyrics upon Mr. Jay's treaty; it is the extorted eulogium of an adversary defeated. Our town meeting negotiated a I dare say will not understand it. They know now to vote a treaty infamous or to kick it to H—, or to throw stones at a man who happens to be in his tent when they are made, for opening his lips in its defence, but the address of dissolving a formidable secret combination and of making both the conspiring parties abandon the pretensions upon which they had joined their forces to support each other, the influence of a settlement with one antagonist in procuring an advantageous bargain for another, the disconcerting of designs in a third quarter, the more deeply hostile because disguised under the mask of the most cordial friendship. These are things which the progress of time will unfold, which will prove how well a town meeting is qualified to discuss and decide the political interests and foreign relations of the American Union, which will gloriously vindicate the policy of the treaty with Britain, but which will not make a single town meeting orator or voter one particle the wiser or the better for his experience. "Lord Malmesbury is at Paris endeavoring to negotiate a peace; nobody expects that his mission will come to any thing. The French partisans say that the British ministry only want a pretext to raise the supplies for the next year and do not intend sincerely to make peace. The English partisans say that the French Directory are determined not to make peace, because they are ambitious of conquest, and hope to make more revolutions, the charge may be true on both sides. The French Directory have proposed a law to refrain the licentiousness of the press. They complain bitterly against all their journalists. You will see their moral and political ferrom to the Legislature upon the abuses of the press. An old Roman poet says that the Cracchi should not complain of sedition."

COMMUNICATIONS.

Great cities were never governed by feeble laws. The rabble of Paris, London and Constantinople need stronger cords than those of love, and some more terrible power than reason and conscience: yet the clamors against the government and the efforts to loosen its bands come from the large towns, and from those classes in the large towns which create the necessity for energy and even severity in the laws. Those who need the most restraint most abhor it. Let those who favor the attempts to make the mixed multitude of a state-house yard the judge of treaties, and the legislators over legislators, senators and president, consider the good sense of the scheme and the very hopeful prospect of the consequences.

Democrats, the way to bring it about that we have too much vigor in the laws is to manage the matter by clubs, mobs and newspaper lies that our present mild laws cannot answer. When these are trampled on, such will be defined as the sons of riot will not even dare to sneer at.

The writer of the Numbers signed "Citizen," is either a heiler of the French, or a gaddeen. Sometimes his sentiments breathe a fervility of spirit embody'd in a drowsyness of stile that strongly marks the fatigue of drudgery per sheet—and sometimes he speaks of his reliance upon the disinterestedness of France with such strong marks of clucking simplicity, that one can hardly believe it possible that his innocence has been lost, or was worth the purchase. Such a writer is apt to impose much more than a finished writer could. Drudgery may produce a stupidity that is allied to simothi-