

TREASURY DEPARTMENT,
MARCH 1, 1798.
PUBLIC NOTICE IS HEREBY GIVEN,

IN pursuance of the Act of Congress passed on the sixth day of July one thousand seven hundred and ninety-seven, entitled "An Act laying duties on Stamped Vellum, Parchment and Paper," and the Act passed on the fifteenth day of December, one thousand seven hundred and ninety-seven, entitled "An Act to postpone for a limited time the commencement of the duties imposed by the Act entitled 'An Act laying Duties on Stamped Vellum, Parchment and Paper', that from and after the first day of July ensuing, the several Stamped Duties hereafter enumerated, will be levied and collected throughout the United States.

For every skin or piece of Vellum or Parchment, or sheet or piece of Paper, upon which shall be written or printed any or either of the instruments or writings following—to wit:

	Dts.	Cts.	Mils.
Any Certificate of Naturalization.	5		
Any Licence to practice, or Certificate of the admission, enrolment or registry of any Counsellor, Solicitor, Attorney, Advocate or Proctor, in any Court of the United States.	10		
Provided, that a Certificate in any one of the Courts of the United States for one of the said Offices, shall so far as relates to the payment of the duty aforesaid, be a sufficient admission in all the Courts of the United States, for each and every of the said Offices.			
Any Grant or Letters Patent, under the seal or authority of the United States (except for lands granted for military services).	4		
Any exemplification or certified copy of any such grant or letters patent, (except for lands granted for military services).	3		
Any Charter-Party, Boat-hire, or Respondentia Bond.	1		
Any Receipt or discharge for or on account of any Legacy left by any Will or other testamentary instrument, or for any share or part of a personal estate divided by force of any statute of distributions, other than to the Wife, Children or Grand Children of the person deceased, the amount whereof shall be above the value of Fifty Dollars, and shall not exceed the value of One Hundred Dollars.	25		
When the amount thereof shall exceed the value of One Hundred Dollars and shall not exceed five hundred dollars.		50	
And for every further sum of Five Hundred Dollars, the additional sum of	1		
Any Policy of Insurance or instrument in nature thereof, on any ship, vessel or goods insured from one district to another in the United States.	25		
From the United States to any foreign port or place, when the sum for which Insurance is made shall not exceed five hundred dollars.	50		
When the sum insured shall exceed five hundred dollars.	1		
Any Exemplification, of what nature soever, that shall pass the seal of any Court, other than such as it may be the duty of the Clerk of such Court to furnish for the use of the United States or some particular State.	50		
Any Bond, bill single or penal, foreign or inland bill of exchange, promissory note or other note, other than any recognizance, bill, bond, or other obligation or contract, made to or with the United States or any State, or for their use respectively.	10		
If above twenty dollars and not exceeding one hundred dollars.	25		
If above one hundred dollars and not exceeding five hundred dollars.	50		
If above five hundred dollars and not exceeding one thousand dollars.	75		
Provided, that if any bonds or notes shall be payable at or within sixty days, such bonds or notes shall be subject to only two-fifths parts of the duty aforesaid—viz.			
If above twenty dollars and not exceeding one hundred dollars.	4		
If above one hundred dollars and not exceeding five hundred dollars.	10		
If above five hundred dollars and not exceeding one thousand dollars.	20		
If above one thousand dollars.	30		
Any Notes issued by the banks now established, or that may hereafter be established within the United States, other than the notes of such of the said Banks as shall agree to an annual composition, of one per centum on the annual dividends made by such Banks, to their Stockholders respectively, according to the following scale.			
On all notes not exceeding fifty dollars, for each dollar.		6	
On all notes above fifty dollars, and not exceeding one hundred dollars.	50		
On all notes above one hundred dollars and not exceeding five hundred dollars.	1		
On all notes above five hundred dollars.	2		
Any Precept or other Notarial act.	25		
Any Letter of Attorney, except for an invalid pension, or to obtain or sell Warrants for Land granted by the United States as bounty for military services performed in the late war.	25		
Any Certificate or Debeture for drawback of Customs or duties, for less than five hundred dollars.	1		
For five hundred dollars and not exceeding two thousand dollars.	2		
For more than two thousand dollars.	3		
Any note or bill of lading for goods or merchandise to be exported, if from one district to another district of the United States, not being in the same State.	10		
If from the United States to any foreign port or place.	25		
Any Inventory or Catalogue of any furniture, goods or effects, made in any case required by law, (except in cases of goods and chattels distrained for rent or taxes, and goods taken in virtue of any legal process by any officer.)	50		
Any Certificate of a Share in any Insurance Company, of a share in the Bank of the United States, or of any State or other Bank.			
If above twenty dollars and not exceeding one hundred dollars.	10		
If above one hundred dollars.	25		
If under twenty dollars, at the rate of ten cents for one hundred dollars.			

The duties aforesaid will be collected and received by the Supervisors, Inspectors and other Officers of Inspection, in the several Districts, Surveys and Divisions of the United States, and by such other persons as shall from time to time be specially appointed and employed by the Supervisors of Districts for that purpose.

The Supervisors of the several Districts will, prior to the first day of July ensuing, and as soon as may be practicable, mark or stamp, without fee or reward, any quantities or parcels of Vellum, Parchment or Paper, with any of the rates of duties before enumerated, on payment of the said duties; Or stamped vellum, parchment and paper may at the option of the Citizens of the United States be obtained at the rates prescribed by law, by application to any Supervisor, Inspector, Officer of Inspection, or other person appointed for the distribution of Stamps, by the Supervisors of Districts.

GIVEN under my Hand, at Philadelphia the day and year above-mentioned.
OLIVER WOLCOTT,
Secretary of the Treasury.

March 10.
City Commissioner's Office,
January 12th, 1798.

FOR THE INFORMATION OF THE CITIZENS.
THE following arrangement is made by the said commissioners, for cleaning the streets, &c.
District No. 1.—From the north side of Vine street, to the south side of Mulberry street; to be under the superintendance of Nicholas Hicks.
2. From the fourth side of Mulberry street, to the fourth side of Chestnut street, to be under the superintendance of William Moulder.
3. From the fourth side of Chestnut street to the north side of Spruce street, to be under the superintendance of Joseph Claypoole.
4. From the north side of Spruce street, to the fourth side of Cedar street, to be under the superintendance of Hugh Roberts.
When pumps are out of order south of High-street, please apply to Thomas Dixey, at the corner of South and Fifth-streets, or Godfrey Gebler, in Fourth, near Chestnut-street; and north of High-street, to Dixey and Dehaven, in Saffra-street, between Sixth and Seventh-streets.

FOR SALE,
By WHARION & LEWIS,
No. 115 South Front Street.
A quantity of Tanner's Oil,
4th proof Jamaica Rum, } entitled to
1st and 2d proof Brandy, } drawback.
Madrira Wine,
Juniper Berries, &c. &c.
Feb. 9. eodif.

Red Clover Seed of the best quality.
MADEIRA WINE,
Old, and fit for immediate use, in pipes, half pipes and Quarter casks.

Teneriffe Wine,
And, Window Glass—all of which will be sold on very reasonable terms, by
John Craig,
No. 23, Dock Street.
march 3

St. Croix Sugars.
26 hogsheads best ST. CROIX SUGAR,
FOR SALE BY
JOHN NIXON & Co.
Feb. 9. fm'wif

Hyson and Young Hyson Tea.
A few chests of excellent quality, for sale, corner of Second and Pine streets. Dec 26—east

EDWARD DUNANT,
No. 149, South Front-street,
Has still remaining of the Cargo of the Johanna, from Malaga,

66 kegs Sun Raisins
91 jars fine Bloom ditto
8 pipes } Superior Catalonia Wine
21 hds. }
Mountain and Malaga Wine, in hogheads and quarter casks.
And a few qr casks fine old Colemaner Wine.
He has also, a few packages of

Calcutta and Madras Goods,
Consisting of Hunchams, Tickeries, Pains-Chinns, Bandanna, Palliac and Barhar Handkerchiefs, Choppa Romals, black and coloured Perfians, and black Pepper.

Wanted—A Male and Female SERVANT, of unexceptionable characters.
march 1. *300d

At a Meeting of the Delaware and Schuylkill CANAL COMPANY, February 17th, 1798,
Resolved, That ten dollars on each share of Stock be called for; and that the Treasurer give public notice thereof agreeable to law.

Extract from the Minutes.
GEORGE WORRAILL, Secretary.
AGREEABLE to a resolution of the President and Managers of the Delaware and Schuylkill Canal Company, the Stockholders are hereby required to make a payment of ten dollars on each of their respective shares on or before the 1st of April next, to **WM. GOVETT,** Treasurer.
February 28. 2awtA

A PRINT.
THE PRINT, representing GENERAL WASHINGTON and his family, all whole lengths in one group, will be ready for delivery by the 15th of March next.
An unfinished impression is to be seen at Mr. M'Elwee's looking-glass store, No. 70 South Fourth Street. The subscription will close on the 10th of March next. Subscribers may depend on having the ball Prints at one guinea and a half. To non-subscribers, the price will be two guineas.
February 19.

TO RENT,
A good three story House,
TWO rooms on each floor, with a convenient Kitchen—in front, near South-street.—Enquire of th. Printer. march 3—3aw3w

C O N G R E S S .
HOUSE OF REPRESENTATIVES.
STAMP ACT.

TUESDAY—MARCH 6.

The house having resolved itself into a committee of the whole on the bill supplementary to the act for laying a duty on stamped vellum, parchment and paper, and the clause for allowing per cent. on purchases of stamps to the value of dollars being under consideration.

Mr. Harper proposed to fill the last blank with 20 dollars.

Mr. J. Williams suggested the propriety of making the sum ten or twelve dollars, instead of twenty.

Mr. Harper thought that any person purchasing stamps for the purpose of retailing them, would not wish to do it to a less amount than 20 dollars. It was the sum the secretary of the treasury recommended.

Mr. Thatcher was in favor of ten dollars. Mr. Blount would propose a motion, which he supposed would supersede the present; it was to strike out the first section of the bill, as he did not approve of the principle of it.

The question was put and negatived. The sense of the committee was then taken on filling the blank with 20 dollars, and negatived, there being only 22 votes for it.

Fifteen and ten were then proposed. Mr. Blount said, to allow this discount was to lower the duty, and he could not see why those who purchased a small quantity, ought not to have the same allowance with those who purchased a larger.

The question on fifteen was negatived; and it was then taken on ten, and carried, there being 56 votes in its favor.

Mr. Harper moved to fill the blank fixing the amount of the discount with 7½.

Mr. Blount thought 2½ would be sufficient.

Mr. Otis was in favor of 7½.

Mr. Matthews proposed ten per cent. Mr. Bayard was of opinion that ten ought to be fixed upon at first, in order to induce persons to purchase, and by that means get the stamps well distributed. The discount might afterwards be lowered. He believed, that in England 10 per cent. was originally allowed; it had since been reduced to five.

Mr. J. Williams was opposed to ten. He supposed merchants, and others using any considerable quantity of stamps, would always take advantage of this discount. He thought 7½ would be sufficient.

Mr. Blount said it had been observed that a large discount would facilitate the distribution of stamps. To do this, he supposed was the duty of the secretary of the treasury and the supervisors. He wished to know whether there was any thing in this bill, or the law, to prevent stamps from being sold at a higher rate than the law directed?

Mr. Harper replied, that by the law, the secretary of the treasury was directed to cause the stamps to be distributed and sold all over the country, at the price fixed by law, and no more, without any charge for paper. And persons being appointed all over the country to sell them at this price (for the trouble of doing which they were to have an allowance not exceeding five per cent.) a competition would be produced between them and persons who bought them on their own account, which would be a security against a higher price being demanded, than the real price of the stamp. Mr. H. thought 10 per cent. too much, and that 7½ would be a proper allowance.

The question for filling the blank with ten was negatived, there being only 19 votes in favor of it.

Seven and one half and five were then mentioned.

Mr. Gordon thought that 5 per cent. would be sufficient, which, with other expenses attending the business, would produce a deduction of at least ten per cent. from the amount of the duty.

Mr. A. Foster said it ought to be recollected, that by allowing this discount, more money would be brought into the treasury, than the bare amount of stamps really used would amount to, as not only those made use of but those on hand, would be paid for.

Mr. Lyon would be willing to allow 10 per cent. if he was assured that stamps would not be sold at a higher rate than at which they are stamped; but he thought there was no security against this.

Mr. Mason differed in opinion from gentlemen who thought this per centage would operate an injury to persons who used but few stamps, and consequently could not avail themselves of the discount; he believed they would be most benefited by it, as shopkeepers would be induced to keep them for the sake of the profit; for if they could only be had of supervisors and collectors, persons in the country would upon an average, have to ride twenty miles for a stamp, whenever they had occasion to use one.

Mr. Sewall said it ought to be considered that persons purchasing a quantity of stamps took upon themselves the risk of paying for what they might not use or dispose of. Besides, losses might be sustained by persons entrusted to sell stamps by commission, but none could be had from purchasers, as cash was to be paid at all times for them.

Mr. S. Smith said, that he was in favor of repealing the law altogether; but as this could not be done, he wished to make it as palatable as he could. Nothing would render it more odious, than to render it difficult for the people to obtain the stamps. He hoped, therefore, a sufficient profit would be allowed to induce store-keepers in general to keep them.

The motion for filling the blank with 7½ was carried without a division.

The clause for repealing that part of the law which laid a stamp duty on debentures, which was found would operate very un-

qually) and enacting in its stead that per cent. should be retained in addition to the one per cent. now retained on drawbacks.

Mr. Harper moved to fill the blank with three-fifths which would produce a sum equal to that proposed to be raised by the stamp duty.

Mr. S. Smith hoped the blank would be filled with one quarter, which, upon the debentures of last year, would produce the sum of 10,000 dollars. This, he said, would be a direct tax upon the merchants, which they could not get repaid from their customers. He had also doubts as to the principle. Besides, it might be forgot, a few years hence, that this was a compromise for a stamp duty, and these instruments might hereafter be taxed.

Mr. Harper had no objection to one quarter. The committee thought it a high duty; but they believed it right to say what would be equal to the stamp tax proposed.

Mr. J. Williams renewed the motion for two-fifths. The amount of drawbacks allowed, he said, amounted to more than one third of all the revenue. He had an intention of bringing this subject of drawbacks before the house on some other occasion, in order to have some alterations introduced into it. He thought two-fifths ought to be agreed to.

Mr. Sewall said, he had also his doubts as to the propriety of taxing debentures, as it was well known they were given to secure the drawback upon goods re-exported. The export business, said he, is of great importance, and as to the present drawbacks amounting to one third of the revenue, this was of no consequence, since the duty on goods imported are intended to be paid by the consumer, and not by the merchant.—At present one per cent. of the duty is retained, which more than pays all the expenses attending the collection of the impost duty. Two-fifths per cent. would be more than the proportion which had been observed in taxing of notes. He hoped one quarter per cent. would be agreed to.

Mr. J. Williams said, that though the one per cent. retained on drawbacks paid the expense of collecting the duties, as far as the centage on the ad valorem amount, it did not pay also for weighing, measuring and gauging. He had made some calculations on this subject, but he had not them now before him. He thought this drawback a great advantage given to merchants, and he was not for lowering the proposed duty.

Mr. Lyon observed, that he had opposed the Stamp tax here, but he had endeavored to make the best of it to his constituents, who disliked it exceedingly, by telling them that it would fall heaviest on the merchants; but if this article was to be lowered, this apology would be done away.

Mr. Coit was in favour of the quarter per cent.

Mr. J. Williams moved that the committee might rise; but after some observations he withdrew his motion.

Mr. S. Smith said, the gentleman from New-York seemed to be much concerned as to the drawback allowed on goods re-exported. The two last years left to the revenue at one per cent. an average of 40,000 dollars per annum. One quarter per cent. additional would produce 10,000 dollars more. The whole climate of duty to be produced by stamps was 100,000 dollars; so that upon one single article alone one tenth part of the amount was to be raised; yet gentlemen wished to increase this sum by 6000 dollars, tho' out of eighteen articles upon which a stamp-duty was imposed, thirteen of them fell exclusively upon the merchants. The gentleman from New-York needed not to be afraid of the landed interest, there was scarcely any thing in the act which could affect them. But that gentleman was opposed to the bill, and he wished to make it as odious as possible. Mr. S. said his policy was different; since it must pass he wished it to be as unexceptionable as possible, as he had had no idea that the stamp law would ever be repealed.

Mr. Blount said, the committee of ways and means had no intention of lowering the duty; and they only wished to equalize it. It was calculated to produce upwards of 13,000 dollars, as the law now stands, and the present proposition of an additional deduction of two-fifths would produce upwards of 12,000. He hoped, therefore, two-fifths would be agreed to.

The question on two-fifths was put and negatived, there being only 12 votes for it. One quarter was then carried, without a division.

Mr. S. Smith then moved to add an additional section to the bill to this effect: "That no note, other than Bank Notes, made payable at or within 60 days from the date thereof, shall be liable to any stamp or duty; and no bill of lading liable to pay more than cents, any thing in the said act to the contrary notwithstanding."

Mr. Sewall said, that the part of the law which this clause went to repeal, imposed a duty upon a set of men who could not reimburse it. The duties laid upon merchants were generally considered as refunded to them by the public; but in this case, no such reimbursement could take place. Our merchants had been greatly injured, it is well known, by the spoliation committed upon our commerce, by the French, and many of them are consequently under considerable embarrassments, and being under the necessity of continuing their contracts, from time to time, would be obliged to pay a high duty upon renewing their notes. This would add to the hardships they already suffer. As to the bills of lading, he always thought the duty excessive, and hoped the amendment would be agreed to.

Mr. Champlin said, that the American merchants were the holders of a very considerable part of the capital stock of all the Banks in the United States. And as the stamp-act now stood, merchants who were

holders of this description of Stock and had any negotiations with the Banks, would be taxed in a three fold degree. They would pay a stamp-duty first, upon the certificate of their stock; secondly, upon the notes issued by the banks; and thirdly, upon their private notes made payable, at within 60 days, to and discounted by the Banks. And as the amendment proposed went to remedy, in some degree, this evil, and to render the act in question less unequal and oppressive in its operation, he was decidedly in favor of it.

Mr. S. Smith believed it would be proper to divide the question.

It was accordingly divided, and the former part was under consideration when

Mr. Harper said, the gentleman from R. Island seemed to confound a bank as an institution with the individuals who compose that institution. Individuals may doubtless pay taxes in three or thirty different ways, but he could not see the force of this objection. With respect to the motion itself, he believed it ought not to be adopted.—He could not see why notes at 60 days should not pay a duty, though he did see why they ought not to pay so high a duty as others, which was the reason why the distinction had been made in their favour. The merchants, he said, were the mere payers of this duty, as they would charge it upon their merchandise, in the same way as they charged other duties and expenses. He saw no reason why the alteration should be made with respect to bills of lading.

Mr. S. Smith observed that it was very difficult to convince theoretical gentlemen of their errors. Practical men will tell you that it is impossible to charge these duties to their customers. There was a duty charged on instruments which admitted lawyers to practice, he wished to know how they could be charged to their clients. When this subject was originally before the committee of ways and means, after well considering the subject, 60 days notes were excluded; but when the bill came into a committee of the whole, gentlemen, desirous of defeating the bill, introduced such things into it as might have a tendency to damn it, and this was the reason why 60 days notes were introduced. These notes he said, did not come under the design of other bonds and notes. They were now become the passing medium of this country. To tax them was the same as to tax every dollar that went through his hands, as all purchases and sales were made by notes of this description. Mr. S. said he was aware of the difficulty of impressing a body like this, in which there is so little commercial interest, with the impropriety and hardship of a measure of this kind. And as insignificant as some gentlemen might think this duty, he could inform the committee that one merchant in Baltimore had gone into a calculation of what the stamp duty would stand him in, and he supposed it would be at least 800 dollars; and a house in Philadelphia had informed him that their stamp duties would amount to 1200 dollars, of which they never would be able to get a cent from their customers.

Mr. Harper could not help congratulating the house upon this information. He hoped there would be many persons of the description which the gentleman from Maryland had mentioned. If so, this tax would prove an extensive source of revenue. With respect to the lawyers, he believed they might be safely trusted to get back whatever they paid.

After Mr. Champlin had said a few words in reply to Mr. Harper, the question was taken on each part of the section separately and negatived.

Mr. J. Williams then moved an additional section, to exclude from duty all bonds, bills and notes, under 50 dollars, which was negatived without debate.

The committee rose and the house concurred in the amendments.

FRIDAY—MARCH 9.

A message was received from the Senate informing the house, that they had receded from their amendment to the bill providing relief for the widows and orphans of certain deceased officers. It will be recollected that this was a proposition to strike out militia officers—which being receded from, relief will now be granted to the widows and orphans of militia officers.

The following bills were read the third time and passed, viz.

The bill declaring the assent of Congress to an act of the commonwealth of Massachusetts;

The bill limiting the time within which claims against the United States for credits on the books of the Treasury, shall be presented for allowance; which was fixed for the first of March, 1799, and

The bill for the relief of Sylvanus Crowell.

Mr. D. Foster made an unfavorable report on the petitions of J. Brown, J. Zimmerman, and two others, who seek for compensation for supplies, services, and losses, furnished and sustained in the war; which was concurred in.

Mr. Gillespie proposed a resolution for instructing the committee of commerce and manufactures to enquire into the expediency of passing a law declaring the assent of Congress to the appointment of a health officer at Wilmington in North Carolina, and to report by bill or otherwise, which was agreed to.

Mr. Livingston moved an addition a member might be added to the committee, to whom was referred the bill for the relief of sick and disabled seamen, as Mr. Swanwick's health prevented his attendance upon the business. Agreed, and Mr. S. Smith was appointed.

Another message was received from the Senate, informing the house that they insisted upon their amendments, which had been disagreed to by this house, to the bill for relief of the refugees from Canada and Nova Scotia.