

[CONCLUDED.]

An import in commerce is an article of goods brought from a foreign country, either by land or water, chiefly by water. An export is an article sent from our own to a foreign country. Every article of home produce or manufacture may be exported; but is not considered as an export unless actually sent abroad. Duties on exports are usually paid on the shipment of the goods.

Now it will be admitted that every article of merchandise brought hither from a foreign country is an import, at the time of entry and delivery; and of course, that no State can, without the consent of Congress, lay any tax or duty upon them at the time of importation. But the main question is, whether after the goods are landed, lodged in ware-houses, and opened for sale they do not lose the name of imports. If they do, the States are not prohibited from laying duties upon them at any period, after they have lost their appellation.

I presume to assert that in the common language of merchants, goods imported never lose the name of imports. The wholesale merchant, and the smallest retailer, would call the goods in their stores and shops, imports; the imports of the country; the imports from England, Ireland, and the West-Indies. These phrases are the usual language of the country. If then the common popular acceptation of a word, used and understood in all commercial countries, is to decide the point, goods brought from abroad never lose the name of imports. When should they lose the name? Is it when they are landed? When they are opened? Or when they are sold to the retailer? I confess I am yet to be informed at what particular period or stage of business this change takes place; or by what name the goods shall be called after having lost the name of imports. Should it be said that Congress, having exercised their authority over these goods and collected a duty upon them at the time of importation, can have no farther right over them; the goods are then within the jurisdiction of the State governments, and subject entirely to their laws; this would not operate against my argument. For this unlimited power of the States might interfere with the commerce of the United States, over which Congress are empowered to exercise exclusive authority. Suppose a State should lay a duty upon the retailing of dry goods, of 25 or 30 per cent. the highest possible profit, and should enforce the collection with the most rigorous severity, would not such a duty entirely defeat the commerce of that State? Most clearly. But would not this interfere with the national commerce, which, by a clause of the constitution, is placed solely under the control of Congress? It certainly would. But suppose three, five or more of the States should take such a step, would not Congress have power to counteract such ruinous measures? By the constitution they undoubtedly have such power. Now admit the principle, that the States can lay any, the smallest duty on imports, under the name of an excise, by the same right they can lay the largest duties, amounting to an actual prohibition of the articles: And a constitutional power in the States to lay duties on goods imported, under any name whatever, is a power fully competent to ruin the whole commerce of the United States: A power which I am confident, does not exist. A right then in each State to lay duties on imported articles, will certainly interfere with our national commerce; but the constitution of the United States prohibits every such interference, by giving the power of regulating foreign commerce and the commerce between the States, exclusively to Congress. The power then claimed by the States of imposing duties on imported articles in any shape, is directly opposed to the letter, as well as to the spirit of the constitution.

There is another clause of the constitution, the spirit of which seems to oppose this power in the States; viz. that "which declares that all duties laid by Congress shall be uniform throughout the United States." The design of this clause is not merely to prevent Congress from laying duties in a partial manner; it has this farther design of preventing one State from having superior advantages to its neighbor, and the infinite number of frauds which always grow out of a difference of prices in different parts of the country. But if the States have power to lay duties on articles of import, the evil is not removed; for some States purchase these articles in other States. If Connecticut can lay duties on dry goods, and call them excises; New-York can do the same; and that State also can, as Connecticut has done, define the word retail in the most arbitrary manner. The legislature may say that the sale of goods of less value than thirty, forty or fifty pounds shall be deemed a retail sale. This is assuming no more than Connecticut has done. But would not this measure lay a duty on goods purchased every day by our traders? The merchants in New-York must evade the duty, or our traders must pay it. Would not this be directly repugnant to the federal constitution; one great end of which is to disarm the States of this power of imposing duties on their neighbors? I presume that no man will deny that it would.

In every point of view therefore the excise of an individual State is inconsistent with the federal constitution. It is repugnant to the words of it, for every species of excise is an impost, according to the true meaning of the word; and we may with equal propriety, say, the impost of customs, the impost of tonnage, the impost of land tax, or the impost of excise. The last phrase, impost of excise, is used by the best writers on the subject.

The duties laid by any State are repugnant to the spirit and intent of the constitution, for they actually do and may still more interfere with the commerce of the United States; and the power of taxing articles of import at any time or in any way, if once admitted to exist in the individual States, will amount to a power of embarrassing trade, and even of prohibiting any importation at all. This conclusion is so obvious, that I do not see how it can be denied, for if we admit a principle, we admit all its necessary consequences.

The States seem to have power to lay excises according to the true original sense of the word; that is duties on the produce and manufactures of their own State. Further than this their power does not extend. Congress also have a concurrent power with the States in this particular: "to lay and collect taxes, duties, imposts, and excises." These words comprehend every species of tax upon real or personal estate. Monies raised on lands, polls, houses, cattle, &c. are usually called taxes. Monies raised on goods imported or exported are called duties and imposts. Monies raised on manufactures and the retailing of liquors are called excises. But in a more enlarged sense, taxes and imposts comprehend every method of levying money on real or personal estate. Duties is usually restricted to taxes on goods, wares and merchandise; excise only being confined, to a particular mode of laying duties, and for the most part, to duties on manufactures. These distinctions are well understood in England, and probably will soon be equally established and understood in America.

(From the Connecticut Courant.)

FROM THE MASSACHUSETTS CENTINEL.

O TEMPORA! O MORES!

In perusing an English paper the other day, our eyes readily caught the words in capitals

"BY EXPRESS,"

at the head of a couple of columns, and our imagination instantly fastened on it, in expectation of something important and highly interesting. But our mortification may be easily conceived, when we found it nothing but an account of a boxing match between JOHNSON and FERRIS, in Oxfordshire—with a lengthy account of the Stage, the Umpires, [two Noblemen!] bottle holders, &c. 100,000 guineas depended on this combat—and Johnson the victor received 1200 guineas as his part of the door money!!!

Of the LEGISLATURE of MASSACHUSETTS.  
To GEORGE WASHINGTON,  
PRESIDENT of the UNITED STATES of AMERICA.

SIR,  
YOUR acceptance of your present exalted and important station, affords universal joy to the people of Massachusetts. They have long felt the most grateful veneration for your character, and attachment to your person; and they reflect with pleasure on the ardor which your presence inspired in the alarming and novel circumstances of a war within their country, and on their civil security, so soon restored, by the discipline and success of the army under your command.

The unanimity of the suffrages of these States in your election, is no less a testimony of your merit, than of the gratitude of this extensive community. They have declared, by investing you with the powers of their President, their confidence in you from their experience of your wisdom and virtues, and they delight to honor you; for your services in their estimation will yet exceed their rewards.

The union of these States by a form of government intended to secure the blessings of liberty, is rendered more perfect under you, as their Chief. All the advantages of that government, of our national independence and civil liberty, may be rationally expected under your administration. From you, we shall receive those examples of public and private economy, of prudence, fortitude, and patriotism, of justice, morality, and religion, which, by the aid of Divine Providence, insure the welfare of the community.

To express the voice of our constituents, we join in the congratulations of United America, on this great event, and we earnestly implore the protection of Almighty GOD, upon your person and family, that he would afford you his divine aid in the duties of your important station, and would long continue you as a blessing to the United States.

THE ANSWER.

To the SENATE and House of REPRESENTATIVES of the State of MASSACHUSETTS.

GENTLEMEN,  
YOUR Address which I have been honored, has made a most sensible impression upon me. That my acceptance of the Presidency of these United States, should have given joy to the people of Massachusetts—and that my conduct through our late arduous struggle for liberty and independence, hath met the approbation of the citizens of that Commonwealth, will be considered by me, as among the most pleasing circumstances of my life.

In executing the duties of my present important station, I can promise nothing but purity of intentions—and in carrying these into effect, fidelity and diligence; if these, under the guidance of a superintending Providence, shall continue to me the approbation and affection of my fellow-citizens of the Union, it will be the highest gratification and the most ample reward that my mind can form any conception of, in this life.

The adoption of the present government by so large a majority of the States, and their citizens—and the growing dispositions which are discoverable among all descriptions of men, to give support and energy to it, are indications of its merit—auspicious of the future greatness and welfare of the Empire, which will grow under it—and is the foundation on which I build my hopes of public felicity;—the best efforts of mine towards the accomplishment of these great and glorious objects can only be secondary.

For the Benedictions which you have been pleased to implore from the Parent of the Universe on my person and family, I have a grateful heart—and the most ardent wish, that we may ALL, by rectitude of conduct, and a perfect reliance on his beneficence, draw the smiles of Heaven on ourselves and posterity to the latest generation.

GEORGE WASHINGTON.

New-York, July 9, 1789.

FROM THE FEDERAL GAZETTE.

MR. BROWN,

THE absurdity of attempting by a bill of rights to secure to freemen what they never parted with, must be self-evident. No enumeration of rights can secure to the people all their privileges—So well do the advocates of bills of rights seem convinced of this, that they think one sweeping clause absolutely necessary, viz. "That all the rights not delegated are retained. Can any thing be more ridiculous! I convey to a man a certain house and lot; but, lest this should entitle him to any of my other houses and lots, I enter into an enumeration of them, and wisely except them out of the grant; and to remove all doubt, absolutely declare, that I reserve to myself all my estate not conveyed as above.

The writer of a piece signed a New-Yorker in your paper of Monday last, like most of the advocates for bills of rights, adduces precedent instead of argument to support his opinion. He says, "The convention now sitting at Philadelphia, have judged it safe and wise to prefix a bill of rights to their new constitution, and have even interwoven it in the very body of the instrument (see article IX.)"

Without remarking on his use of the word prefix, or comparing it to the Irish preface placed at the end of a book, let me inform him that the convention have not judged a bill of rights either safe or wise—A committee of nine members have reported a bill of rights; but in this, as in other parts of their report, the convention may make great alterations. Should they, however, retain the bill of rights, I know too much of the political wisdom of that body, to attribute their doing so to a conviction of the "safety and wisdom" of the measure. I shall rather think it done in order to accommodate the constitution to the prejudices of the more ignorant and unenlightened part of the community.

A PHILADELPHIAN.

THE Gazette of the United States circulates in every part of the Union—being honored by subscribers in Georgia, South and North Carolina, Virginia, Maryland, Delaware, Pennsylvania, New-Jersey, New-York, Connecticut, Rhode-Island, Massachusetts, New-Hampshire, and District of Maine, Canada, Europe, and the West Indies. This extensive circulation renders it a proper vehicle for ADVERTISEMENTS of a general, commercial and governmental import:—By the particular desire and advice, therefore, of a number of its patrons, this paper will be open for the reception of advertisements of the above description; which as they will convey intelligence of an interesting nature, the Editor hopes their insertion will meet the approbation of his friends in general. Should the number at any time amount to more than a page in the Gazette, they will be given in a Supplement. JOHN FENNO.

JANUARY 23.—DOLLARS at 8s.

JAMAICA Spirits, 5/3 a 5/6	Do. 22 inch do. 11. 6/.
Antigua Rum, 4/9 a 5/.	Do. 18. inch do. 18/
St. Croix, do. 4/4 a 4/8.	Butt white oak staves, 35/.
Country, do. 2/10 a 3/.	Pipe do. do. 9/.
Molasses, 2/4 a 2/5.	Hoghead do. do. 61. 10/.
Brandy, 5/9 a 6/.	Do. do. heading, 81.
Geneva, 5/.	Irish barrel do. staves, 31. 5/.
Do. in casks, 28/ a 29/.	Hoghead red oak do. 51. 5/.
Muscovado Sugar, 80/ a 72/.	Do. French do. 51.
Loaf, do. 1/3.	Hoghead hoops, 41.
Lump, do. 1/1 1/2.	White oak square timber } per square foot, } 10d.
Pepper, 3/3	Red wood, per ton, 281.
Pimento, 1/ a 1/4.	Fustick, 10/.
Coffee, 1/7 a 1/8.	Beaver, per lb. 1/5. a 16/.
Indigo, (Carolina) 3/ a 6/.	Ot r per skin, 9/ 3/2.
Do. French, 18/.	Grey fox, 4/7.
Rice, 21/.	Martin, 4/10.
Superfine Flour, 49/.	Muskrat, 3/6 a 7/6.
Common do. 42/ a 44/.	Raccoon, 10d. a 11d.
Rye do. 25/ a 26/.	Beaver hats, 64/.
Indian Meal, 18/.	Castor do. 48/.
Rye, 4/9 pr. bush.	Chocolate, 14d.
Wheat, 9/3 a 9/6.	Cocoa, 70/ a 80/.
Corn, (Southern) 4/.	Cotton, 1/9.
Do. (Northern) 4/3 a 4/6.	Tar, pr. bar. 11/ a 12/.
Beef, first quality, 45/ a 48/.	Pitch, 16/.
Pork, first quality, 79/ a 75/.	Turpentine, 18/ a 20/.
Oats, 1/7.	Tobacco, James River, 4d. a 2 1/2d.
Flax-seed, 5/9 a 6/.	Do. York, 4d. a 3 1/2d.
Ship bread per cwt. 21/.	Do. Rappahanock, 2d a 3 1/2d.
Country refined } bar-iron, } 281. a 301.	Do. Maryland, coloured, 5 1/2d.
Do. bloomery, 251. a 261.	Do. Western-shore, 2d a 3 1/2d.
Swedes do. 451.	Lead in pigs, pr cwt. 60/.
Russia do. 301.	Do. bars, 68/.
Pig-iron, 81 10/ a 91.	Do. Shot, 68/.
German steel, per lb. 9d.	Red lead, 68/.
Nails American, by calk. } per lb. 4d. } 14d.	White do. dry, 95/.
Do. do. do. 6d. 12d.	White do. in oil, 51. 12/.
Do. do. do. 8d. 9 1/2d.	Salt-petre hams, 7 1/2d.
Do. do. do. 10d. }	Spermaceti candles, 3/.
Do. do. do. 12d. }	Mould do. 11d. a 1/.
Do. do. do. 20d. } 7 1/2d a 8 1/2d.	Tallow dip, 9 1/2d.
Do. do. do. 24d. }	Soap, 5d. a 8d.
Pot ash, per ton, 391. a 401.	Castle soap, 9d. a 10d.
Pearl ash, 481 a 501.	Englis cheese, pr. lb. 15d.
Bees-wax per lb. 2/2 a 2/3.	Country do. 5d.
Mackarel per barr. 26/ a 30/.	Butter, 2/.
Herrings, 18/.	Hyfon tea, 11/ a 12/.
Mahogany, Jamaica, } per foot, } 10d.	Sequin do. 6/6.
Dominico, do. 9d.	Bohea do. 2/6 a 2/8.
Honduras, do. 7d.	Ginseng, 3/ a 4/6.
Logwood unchipped, pr. ton. 81.	Starch Poland, 7d.
Do. chipped, 141.	Snuff, 2/3.
2 inch white oak } plank, per m. } 101. 10/.	Allum salt, water mea- } sure, pr. bush. } 3/6.
1 inch do. 51.	Liverpool do. 2/.
2 inch white pine plank, 81.	Madeira wine, } pr. pipe, } 601. a 901.
1 1/2 inch do. 61. 10/.	Port, 46/.
1 inch do. 31. 10/.	Lisbon, pr. gal. 5/.
2 inch pitch pine do. 101.	Teneriff, 4/.
1 1/2 inch do. 61. 10/.	Fyall, 3/3.
1 inch do. 41.	Dutch gun-powder, pr. cwt. 81.
Pitch pine scantling, 31. 8/.	Nail rods, pr. ton, 361.
Cyprus 2 feet shingles, 11. 10/.	Lintseed oil, pr. gal. 4/.
Do. 22 inch do. 11. 8/.	Whale do. pr. barrel, 50/ a 56/.
Cedar 2 inch do. 11. 10/.	Spermaceti do. 61.
	Snake-down lhds. 3/6

ADVERTISEMENT.

NOTICE is hereby given to all the Creditors of THOMAS EATON, WILLIAM PELL, JABEZ SAYRS, ANTHONY SAYRS, and GEORGE WELCH, Insolvent Debtors, now confined in the common goal of Newark, in the county of Essex, and State of New-Jersey, that they are requested to appear on Monday the Twenty Second Day of February next, at Nine o'Clock in the forenoon of said day, at the Court-House in Newark aforesaid, before the Judges of the Inferior Court, and shew cause, if any there be, why an assignment of the above Insolvent Debtor's Estates should not be made, and they the Insolvents be discharged agreeable to law.

Thomas Eaton, William Pells, Jacob Sayrs,  
Anthony Sayrs, George Welch.

Newark, 18th January, 1790. w. 4 t.

WILLIAM TAYLOR,  
Has for Sale, at his EAST-INDIA GOODS STORE,  
No. 4, BURLING-SLIP,

A General Assortment of EAST-INDIA GOODS.

Among which are the following Articles:  
BOOK Mullins 8-4 6-4 5-4 || HUMHUMS,  
Jacknet do. || Long Cloths,  
Hankerchiefs, of various kinds, || Calas,  
Chinzes, || Seerfickers,  
Ginghams, || Boglapores.

A Variety of handsome painted MUSLINS.  
With many other Articles, which will be sold by the Piece or  
Package, low for cash.

And a few pair large handsome Cotton COUN-  
TERPANES, much warmer than Blankets.  
JANUARY 9, 1790. t. f.

BOSTON STAGE.

THE subscriber informs the public, that having contracted to carry the public mail in the stage from New-York to Boston, for the year 1790—commencing January the first to go twice a week till the first of May, and three times a week from first May to first November, and to employ a person to go thro' with the mail to take Care of it. He engages that this conductor shall transact all private business committed to him with fidelity at a reasonable Commission—he will carry bundles, money, newspapers, &c. And may be seen every Wednesday and Saturday Evening in New-York, at Fraunces Tavern, in Boston at the subscribers House, in Hartford at Frederick Bull's, Coffee House.

Four active men are now engaged as Conductors, who have given bonds for the faithful discharge of their trust.  
January, 1790. LEVI PEASE.

The Boston, Albany, and Philadelphia Stages now put up at  
Fraunces Tavern, Cortlandt-Street, where passengers will please to apply.

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