

(CONTINUED FROM OUR LAST.)

TREASURY DEPARTMENT, December 13, 1790.

In obedience to the Order of the House of Representatives of the Ninth day of August last, requiring the Secretary of the Treasury to prepare and report, on this day, such further provision as may, in his opinion, be necessary for establishing the public credit—the said Secretary Respectfully Reports,

THE expediency of improving the resource of distilled spirits, as an article of revenue, to the greatest practicable extent, had been noticed upon another occasion. Various considerations might be added to those then adduced, to evince it. But they are too obvious to justify the detail. There is scarcely an attitude in which the object can present itself, which does not invite, by all the inducements of sound policy and public good, to take a strong and effectual hold of it.

The manner of doing it, or in other words, the mode of collection, appears to be the only point about which a difficulty or question can arise. If that suggested be liable to just objections, the united information and wisdom of the legislative body ensure the substitution of a more perfect plan.

The Secretary, however, begs leave to remark, that there appear to him two leading principles; one or the other of which must necessarily characterize whatever plan may be adopted. One of them makes the security of the revenue to depend chiefly on the vigilance of the public officers; the other rests it, essentially, on the integrity of the individuals, interested to avoid the payment of it.

The first is the basis of a plan submitted by the Secretary; the last has pervaded most, if not all the systems which have been hitherto practised upon, in different parts of the United States. The oath of the dealers, have been almost the only security for their compliance with the laws.

It cannot be too much lamented, that there have been found an inadequate dependence. But experience has, on every trial, manifested them to be such. Taxes or duties, relying for their collection on that security, wholly, or almost wholly, are uniformly unproductive: And they cannot fail to be unequal, as long as men continue to be discriminated by unequal portions of rectitude. The most conscientious will pay most; the least conscientious, least.

The impulse of interest, always sufficiently great, acts with peculiar force in matters of this kind; in respect to which a loose mode of thinking is too apt to prevail. The want of a habit of appreciating properly the nature of the public rights, renders that impulse, in such cases, too frequently an overmatch for the sense of obligation; and the evasions, which are perceived or suspected to be practised by some, prompt others to imitation, by the powerful motive of self-defence. They infer, that they must follow the example, or be unable to maintain an advantageous competition in the business; an alternative very perplexing to all but men of exact probity, who are thereby rendered in a great measure victims to a principle of legislation, which does not sufficiently accord with the bias of human nature. And thus the laws become sources of discouragement and loss to honest industry, and of profit and advantage to perjury and fraud.

It is a truth that cannot be kept too constantly in view, that all revenue laws, which are so constructed as to involve a lax and defective execution, are instruments of oppression to the most meritorious part of those on whom they immediately operate, and of additional burthens on the community at large.

The last effect is produced in two ways. The deficiencies in the funds (which, in the main, afford only partial exemptions) must be supplied from other taxes: And the charges of collection, which, in most cases, are nearly the same, whether a tax or duty yield much or little, occasion an accumulation of the ultimate expense of furnishing a given sum to the treasury.

Another, and a very serious evil, chargeable on the system opposite to that proposed, is, that it leads to frequent and familiar violations of oaths; which by loosening one of the strongest bands of society, and weakening one of the principal securities to life and property, offends not less against the maxims of good government and sound policy, than against those of religion and morality.

It may not be improper further to remark, that the two great objections to the class of duties denominated excises, are inapplicable to the plan suggested. These objections are—First, the summary jurisdiction confided to the officers of excise; in derogation from the course of the common law, and the right of trial by jury: And secondly, the general power vested in the same officers of visiting and searching indiscriminately the houses, stores and other buildings of the dealers in excised articles. But by the plan proposed, the officers to be employed are to be clothed with no such summary jurisdiction, and their discretionary power of visiting and searching it to be restricted to those places, which the dealers themselves shall designate by public insignia or marks, as the depositories of the articles on which the duties are to be laid. Hence it is one of the recommendations of the plan, that it is not liable to those objections.

Duties of the kind proposed are not novel in the United States; as has been intimated in another place. They have existed to a considerable extent, under several of the state governments, particularly in Massachusetts, Connecticut and Pennsylvania. In Connecticut, a state exemplary for its attachment to popular principles, not only all ardent spirits, but foreign articles of consumption, generally, have been the subjects of an excise, or inland duty.

If the supposition, that duties of this kind are attended with greater expense in the collection than taxes on land, should seem an argument for preferring the latter, it may be observed, that the fact ought not too readily to be taken for granted. The state of things in England is sometimes referred to as an example on this point. But there the smallness of the expense in the collection of the land tax, is to be ascribed to the peculiar modification of it; which proceeding without new assessments, according to a fixed standard long since adjusted, totally disregards the comparative value of lands and the variations in their value. The consequence of this is an inequality, so palpable and extreme, as would be likely to be ill relished by the landholders of the United States. If in pursuit of greater equality, accurate periodical valuations or assessments are to afford a rule; it may well be doubted whether the expense of a land-tax will not always exceed that of the kind of duties proposed.

The ingenious, but fallacious hypothesis, that all taxes on consumption fall finally, with accumulated weight, on land, is now too generally and too satisfactorily exploded, to require to be combated here. It has become an acknowledged truth, that in the operation of those taxes, every species of capital and industry contribute their proportion to the revenue; and consequently, that as far as they can be made substitutes for taxes on lands, they serve to exempt them from an undue share of the public burthen.

(To be continued.)

This day is published, By Carey, Stewart, and Co. No. 22, in Front-Street, THE FIRST AMERICAN EDITION OF THE DOWAY TRANSLATION OF THE VULGATE BIBLE,

Containing 990 Pages in Quarto. Price Six Dollars. Subscribers are requested to send for their Books. Nov. 29.

Philadelphia Dispensary.

TO THE PUBLIC.

WHEN we first undertook the management of this Institution, the success thereof was doubtful, even amongst its most zealous well-wishers; the novelty and extent of the undertaking were held up as insuperable objections to the accomplishment of the plan. It was likewise supposed that the mode of supporting it, by voluntary contributions, would be another obstacle of great weight; but after near five year's experience, we are happy to remark, that none of these objections appear to have been justly founded; during this time, the number of our distressed fellow-citizens, who have experienced the care and benefits of this charity, amounts to seven thousand six hundred and thirteen. This we conceive to be the only certain test of its utility; and as those who contribute their money to the support of public institutions ought to be frequently informed of the mode of applying it, as well as of the good effects of their charity, we have been in the practice of publishing an annual account of the receipts and expenditures of monies, the number of patients admitted, &c.

Account of Patients admitted, &c. &c. The number of Patients who have been under the care of the Dispensary, from Dec. 1, 1789, to Dec. 1, 1790, is 1892

Table with 2 columns: Description and Count. Includes 'Remaining under care from last year' (96), 'Admitted' (1796), 'Of whom the number Cured is' (1578), 'Dead' (63), 'Relieved' (111), 'Discharged disorderly' (23), 'Removed to the Hospital and house of Employment' (23), 'Remaining under care' (94).

Account of Receipts and Expenditures. Received from Contributors £459 11 2. Expenditures: House expences and Medicines £243 19 10 1/2, House rent 50 0 0, Apothecary's Salary 100 0 0, Printing and Stationary 7 17 8, Collecting Subscriptions 10 9 1 1/2. Total Expenditures £412 6 8. Balance due the Treasurer since last year 24 14 4, Balance in the Treasurer's hands 22 10 2. Total £459 11 2.

Although the expences of this Institution, have, by the strictest economy, been hitherto defrayed by the annual contributions, which are its only support; yet as many of these contributions are frequently discontinued by death, or other causes, we must continue to request the charitable assistance of the humane and benevolent, who are informed, that Subscription Books are kept, as usual, at the Dispensary, in Chestnut-Street, and at Mr. John Clifford's, the Treasurer's, in Front near Arch-Street, where their Subscriptions will be thankfully received.

The Contributors to the Dispensary are informed, that an election for Managers for the ensuing year will be held at the Dispensary, on Monday the Third Day of January next, between the hours of Three and Five in the Afternoon.

The votes of the Ladies will be received by proxy. Samuel Pleasants, Lawrence Seckel, Abbel Green, Henry Helmst, Samuel Powell, Henry Hill, William White, Thomas Franklin, Thomas Clifford, Samuel Miles, George Meade, Robert Blackwell.

December 15, 1790.

MASSACHUSETTS STATE LOTTERY.

THE Managers of the STATE LOTTERY, present the Public with the First Class of the Massachusetts Semi-annual State Lottery, which will commence drawing in the Representatives Chamber, in Boston, on the Seventeenth of March next, or sooner, if the Tickets shall be disposed of.

SCHEME.

NOT TWO BLANKS TO A PRIZE.

25,000 Tickets, at Five Dollars each, are 125,000 Dollars, to be paid in the following Prizes, subject to a deduction of twelve and an half per cent. for the use of the Commonwealth.

Table of prizes: 1 of 10000 Dollars is 10000 Dollars, 2 of 3000 are 6000 Dollars, 3 of 2000 are 6000 Dollars, 6 of 1000 are 6000 Dollars, 10 of 500 are 5000 Dollars, 30 of 200 are 6000 Dollars, 80 of 100 are 8000 Dollars, 90 of 50 are 4500 Dollars, 100 of 40 are 4000 Dollars, 120 of 30 are 3600 Dollars, 161 of 20 are 3220 Dollars, 200 of 10 are 2000 Dollars, 2500 of 8 are 60680 Dollars.

8388 Prizes, 16612 Blanks, 25000.

TICKETS may be had of the several Managers, who will pay the Prizes on demand—of the TREASURER of the Commonwealth—of JAMES WHITE, at his Book-Store, Franklin's-Head, Court-Street, and at other places as usual.

BENJAMIN AUSTIN, jun. } Managers, DAVID COBB, SAMUEL COOPER, GEORGE R. MINOT, JOHN KNEELAND, Boston, July 28, 8790.

PHILADELPHIA, DECEMBER 7, 1790.

AS the partnership of JOHN DUNLAP and DAVID C. CLAYPOOLE will expire on the first day of JANUARY, 1791, DAVID C. CLAYPOOLE proposes to publish a Newspaper, entitled

The Mail,

and New Daily Advertiser. (To be continued every Evening, Sundays excepted.)

THE MAIL shall be printed with an elegant new Type, procured for this particular purpose, on Paper, equal in size and quality to any of the Newspapers of Europe or America—And the Subscriber engages that no Means shall be spared to render the MAIL and NEW DAILY ADVERTISER in other respects worthy of the Public Patronage, which he now respectfully solicits.

The Price of the MAIL will be Eight Dollars pr. annum, to be paid at the end of the Year: And Advertisements will be received on such moderate Terms as to prove satisfactory to those who may be pleased to favor the Printer with their Commands in that line.

Subscriptions are thankfully received at No. 48, Market-Street, by D. C. CLAYPOOLE.

PROPOSALS, BY JOHN TRUMBULL, For PUBLISHING BY SUBSCRIPTION,

TWO PRINTS,

From original Pictures painted by himself: One representing the DEATH of General WARREN, at the Battle of Bunker's-Hill. The other, the DEATH of General MONTGOMERY, in the Attack of Quebec.

IN the battle of Bunker's-Hill, the following Portraits are introduced—

- American: Major General WARREN, PUTNAM. British: Gen. Sir WILLIAM HOWE, Sir HENRY CLINTON, Lieut. Col. JOHN SMALL, Major PITCAIRN, and Lieut. PITCAIRN.

In the Attack of Quebec, are seen—General MONTGOMERY, Colonel THOMPSON, Major MACPHERSON, and Capt. CREESMAN.

CONDITIONS OF SUBSCRIPTION.

The prints will be engraved by two of the most eminent artists in Europe. The size will be go inches by 20. The price to subscribers, Three Guineas for each print; one half to be paid at the time of subscribing, the remainder on the delivery of the prints, which will be as soon as the work (which is already considerably advanced) can possibly be completed.

SUBSCRIPTIONS are received in this city by Joseph Anthony, jun. Goldsmith and Jeweller, No. 76, Market-Street.

These prints are the first of a series, in which it is proposed to represent the most important events of the American Revolution.

No period of the history of man, is more interesting than that in which we have lived. The memory of scenes in which were laid the foundations of that free government, which secures our national and individual happiness, must ever remain dear to us, and to posterity; and if national pride be in any case justifiable, Americans have a right to glory in having given to the world an example, whose influence is rapidly spreading the love of freedom through other nations, and every where ameliorating the condition of men.

To assist in preserving the memory of the illustrious events which have marked this period of our country's glory, as well as of the men who have been the most important actors in them, is the object of this undertaking. History will do justice to an era so important; but to be read, the language in which it is written must be understood—the language of painting is universal, and intelligible in all nations, and every age.

As several years of his time, and a very considerable expence, are necessary to accomplish this undertaking, it would be an imprudent sacrifice to the mere hope of reputation to go more deeply into it, without a probability of ultimate success.—That he may judge of the degree of this probability, Mr. Trumbull, by the advice of his friends, proposes this subscription, and flatters himself with a hope of meeting that patronage from his countrymen, which will justify his pursuing the object with ardor; and without which it is impossible that so expensive a work should be continued.

The subjects proposed to be represented, in addition to the two foregoing, of Bunker's-Hill and Quebec, are—

- * THE DECLARATION OF INDEPENDENCE, * BATTLE of TRENTON, * BATTLE of PRINCETOWN, SURRENDER of General BURGOTNE, TREATY with FRANCE, BATTLE of EUTAW SPRINGS, * SURRENDER of YORK-TOWN, TREATY of PEACE, EVACUATION of NEW-YORK, RESIGNATION of General WASHINGTON, THE ARCH at TRENTON, INAUGURATION of the PRESIDENT of the UNITED STATES.

Each picture will contain portraits of the principal characters who were present at the scene represented. Those marked with stars, are considerably advanced; and the prints from the whole will be executed of the same size, and by the most eminent engravers.

December 14.

To the Merchants, Traders, Foreigners, and the Public in general.

GENTLEMEN, AGREEABLY to the plan which the Subscriber submitted to the public consideration, and under the most flattering assurance of public patronage, he takes the liberty of announcing, that

THE MERCHANTS,

and EXCHANGE COFFEE HOUSE,

is now opened at the corner of Market and Water-Streets, for the accommodation of the Merchants, Traders, and other Citizens of Philadelphia.

The Subscriber deems it unnecessary to repeat the declarations of his sincere intention to prosecute his undertaking with the most respectful assiduity; But he cannot forbear making a public acknowledgment of his gratitude, for the encouragement he has already experienced; nor suppress his invariable wish, that those gentlemen who may honor his Coffee-House with their presence, will communicate such articles of intelligence received from their correspondents as they shall think proper, and in preference, will upon every occasion, point out the defects of his plan, or favor him with hints for improving its execution.

The Subscriber will prepare entertainments, either at noon, or in the evening, for select parties, upon the shortest notice, and on the most reasonable terms. He can accommodate two or three Gentlemen with lodgings; and proposes at two o'clock on each day, when the public business of the Coffee-Room is over, to provide a cheap, but good and plentiful ordinary, for such guests as shall please to honor him with their company.

I am, Gentlemen, Your most obedient and humble Servant, Dec. 18. VINCENT M. PELOSI.

This day is published,

By THOMAS LANG,

No. 21, Church-Alley,

And sold by FRANCIS BAILEY, JOSEPH CRUKSHANK, WILLIAM PRICHARD, and RICE and Co. in Market-Street; and by THOMAS DOBSON, WILLIAM YOUNG, and ROBERT CAMPBELL, in Second-Street, Philadelphia.

Price 12s. 6d. (not half the price of the London edition)

The POEMS of OSSIAN,

THE SON OF FINGAL.

Translated by JAMES MACPHERSON, Esq.

WHEREAS a certain WILLIAM TUFF, of Salem County, State of New-Jersey, has two nine pound notes of hand, given by Samuel Hollinhead, jun. and by certain information, it appears that my name as a security for the same is added to those notes, unknown to me. I hereby forbid any person or persons from taking any assignment of them from him; for I am determined not to answer those notes, or any assignment of them, as I know nothing of their dealings, nor will I answer for the same.

REUBEN ROBINSON.

Cumberland County, Nov. 30, 1790.