

known by an eastern author, Mr. Morse, an authority which he presumed would not be disputed by the northern gentlemen, especially when it was considered he was a clergyman. Mr. Morse declares that grog is a necessary article of drink in the southern States.

Mr. Jackson took notice of the petition of the college of physicians, which had been lately read in the house on the subject of distilled spirits.—He disapproved highly of their interfering in the business. He thought they might with equal propriety, interpose their offices to prevent the use of many other articles which were deemed pernicious or of a poisonous quality—He instanced *mushrooms*—They might petition Congress to pass a law interdicting the use of *ketchup*, because some ignorant persons had been poisoned by eating mushrooms.

Mr. Jackson then gave a short sketch of the history of excises in England. He said they always had been considered by the people of that country as an odious tax, from the time of Oliver Cromwell, to the present day—even Blackstone, a high prerogative lawyer, has reprobated them. He said, he hoped this country would take warning by the experience of the people of Great-Britain—and not sacrifice their liberties by wantonly contracting debts which would render it necessary to burthen the people by such taxes as would swallow up their privileges. We are, said he, too much in the habit of imitating that country—and I plainly perceive that the time will come, when a shirt shall not be washed without an excise.

He then expatiated on the unequal operation of excises—and instanced the experience of this State. A few counties, said he, approximate to the capital, have borne the weight of the whole—while the distant parts of the State did not feel the burthen—and by an induction of several particulars, he shewed its unequal operation in the southern States. It will, said he, deprive the mass of the people of almost the only luxury they enjoy, that of distilled spirits. He did not see the necessity of passing this law the present session. The amount of the produce of the duties laid the last session, is not yet known—nor is it yet ascertained whether the citizens will subscribe to the assumption. Let us not lay a tax for a purpose, which may never exist—for my part, said he, I hope they never will subscribe. He then adverted to the excess of the duties already laid, and the probability of a great increase of that excess—and urged the propriety of waiting at least another quarter to see what that excess may amount to.

These observations he enforced by recurring to the recent transactions of the States of Maryland, Virginia, and North-Carolina—and he expected to hear very shortly that the Assembly of Georgia had expressed similar opinions with the latter States on the business of the assumption.

He concluded by expressing a general disapprobation of the various parts of the bill.

Mr. Parker said he had seconded the motion of the gentleman from Georgia not because he was more averse to this particular clause, than to the subsequent parts of the bill. He exceedingly disliked the several provisions contained in it.

He then adverted to the general process of the revenue business the last session—and observing on the conduct of the mercantile interest, to which so much credit had been given, said, he thought they were not entitled to the liberal encomiums which had been bestowed on them for their promptitude in paying the duties, as the certainty and increase of the revenue, had served to enhance the value of the public securities, of which it is well known, they hold a very considerable proportion.

He then touched on the subsequent parts of the bill, which he reprobated, as hostile to the liberties of the people—as contrary to the general sentiment, not only as partial and unequal, in the mode of assessment, but particularly on account of the mode of collecting the tax. It will, said he, convulse the government—It will let loose a swarm of harpies, who, under the denomination of revenue officers, will range thro the country, prying into every man's house and affairs—and like a Macedonian phalanx bear down all before them—And tho the government has proceeded with a degree of prosperity and success beyond the most sanguine expectations, yet he very much doubted the policy of trying its strength by an experiment of this nature.

Recurring to the actual and probable produce of the duties already laid, he attempted to shew that the additional sum of upwards of 800,000 dollars contemplated to be raised by this bill, is not necessary.

He controverted the policy of the measure, and contended, that it would, in all probability, rather diminish than increase the revenue of the United States: For the mercantile part of the community, who have been applauded for acting so honorably in making their entries, and paying the impost, will find it for their interest to alter their conduct; they will combine to defeat the excise, which will in its operation bear so unequally on them.

He objected very particularly to the bill on account of its tendency to promote smuggling.—Mr. Parker said no man was more heartily disposed than he was, to give his approbation of every just measure, for supporting the public credit—and doing every thing in his power to support the constitutional operations of the government; but this mode of raising a revenue, he considered as particularly odious to the people; and at the present moment, he was not satisfied that such an increase of the public burthens are necessary.

Mr. Stone said he had no objection to the design of the bill, so far as an additional revenue was necessary; but the mode of raising it by excise, he exceedingly disliked. He had no doubt that other means might be devised—but, at present, he thought the committee was not sufficiently informed respecting the actual and probable amount of the revenue from the duties already imposed, to determine the necessity of an addition to the revenue. He therefore moved that the committee should rise, without any further discussion of the bill at this time, and that a select committee should be appointed to make the necessary previous enquiries upon the subject, and report to the house.

Mr. Fitzsimons observed, that there was already on the table a statement from the proper offices of the product of the revenue, from Sept. 1789, to Sept. 1790.

This statement was read.

The motion for the committee's rising was put and lost.

The question on Mr. Jackson's motion for striking out the clause, was put and negatived by a great majority.

Mr. Fitzsimons moved that the third clause should be struck out, and that a clause should be inserted referring to a clause in the collection law. The object of this motion was to shorten the proposed term of credit for the duties, to four months, which, Mr. Fitzsimons observed, was as long a period as was generally required to turn West-India produce into cash—and an extension of the credit beyond that time would be no advantage to the merchant, and would prove injurious to the revenue.

Mr. Goodhue said he hoped the clause would not be struck out. He conceived that no possible injury to the revenue could arise from extending the time of credit beyond four months, especially as the duties will be secured by sufficient bonds or deposits. He hoped the bill would be made as easy and as palatable as possible, for in any event it will be an unpleasant business.

Mr. Lawrence, Mr. Partridge, Mr. Ames and Mr. Sedgwick, severally objected to the motion.

Mr. Sherman was in favor of it. He said it appeared to him to be necessary that the revenue of the United States should be as stable as possible; he considered an undue extension of the credit for the duties, as tending to defeat that object, while it proves no advantage to the seller of the dutied articles; it rather creates a remiss and careless habit in doing business, and in its consequences will render the revenue unproductive.

The motion for striking out was negatived.

The committee proceeded in the discussion as far as the twelfth section, without making any essential alteration. They then rose and reported progress.

Mr. Fitzsimons presented the petition of Patrick Caldwell, praying compensation for damages done to his farm and lands during the late war—referred to the Secretary of the Treasury.

Mr. Ames presented a petition from the Baptist Association of Massachusetts, and of Rhode-Island, praying the interposition of Congress to provide for correct editions of the Bible—read and laid on the table.

Mr. Parker laid the following resolution on the table:—That the Secretary of the Treasury be directed to lay before the house an estimate of the probable amount of the duties arising from the impost on the tonnage of ships and vessels, and on goods, wares and merchandize, from the first January, 1791, to the first January, 1792.

Adjourned.

THURSDAY, Jan. 6.

Mr. Boudinot presented the petition of Jacob Phillips—praying compensation for supplies, furnished during the late war;—read and referred to the Secretary of Treasury.

Mr. Benson presented petitions from the following persons—viz, Abraham Davis, John Post, Donald McDonald and John Miles—which were read, and referred to the Secretary of War.

Mr. Clymer presented the petition of William Cook—stating the loss of several Loan-Office certificates, and praying that they may be renewed,—laid on the table.

Mr. Madison of the committee on the memorial of John Churchman; brot in a report—which stated that there were two objects contemplated in the memorial; the first respected equipping one or more vessels to enable the memorialist to ascertain, by a voyage, the truth of his magnetical theory—the other respects enhancing the penalty imposed by law, for counterfeiting original

maps and charts: With respect to the first, the committee declined giving any opinion; but left it to the decision of the Legislature—the other object the committee supposed might be accomplished by an increase of the penalty already provided by law—the report was laid on the table.

A message was received from the Senate, with the bill, to continue an act intitled “an act, declaring the assent of Congress to certain acts of states of Rhode-Island, Maryland and Georgia, concurred in with amendments—the amendments were to strike out “Maryland”—and to reduce the term proposed by the House, for the continuance of the act from five years, to one year.

Another message was received from the Senate by their secretary, informing, that he was directed to bring to the house the proceedings of the Senate, on the bill for the relief of Shubael Swaine—which being read, it appeared that the Senate had negatived that bill.

A letter from the Secretary of the treasury was communicated by the speaker, enclosing a statement of the amount of the duties on tonnage for one year, from the 1st of October 1789 to the 30 September 1790:—also a report relative to appropriations for purposes therein mentioned—300 copies of these papers were ordered to be printed for the house.

Mr. Floyd of the committee on enrolled bills, reported that the committee had examined the bill providing for the unloading of ships and other vessels, in cases of obstructions by Ice, and found the same duly enrolled—the speaker then affixed his signature to the bill.

In committee of the whole, on the bill repealing after the last day of next the act laying duties on distilled spirits &c. and imposing others in their stead.

Mr. Boudinot in the chair.

The 12th section which specifies the rates of the duties being read, Mr. Parker moved that it should be struck out—in order to admit a substitute, which should provide for a different mode of raising the requisite additional revenue;—the proposition he had in view, he said was a duty on Molasses—this he observed would answer every purpose, without being liable to the objections which had been offered against the plan of the bill.

Mr. Madison observed, that he had felt the force of the objections which had been urged against the bill: He was in general principled against Excises—but of all excises, that on ardent spirits he considered the least exceptionable.—The question now to be determined he conceived was this, is an addition to the present amount of the revenue necessary? It had appeared that an addition is necessary—for his own part he should prefer direct taxation to any excises whatever; but he conceived this would be contrary to the sentiments of a majority of the people of the United States—and he was fully convinced that it was contrary to the opinion of a great majority of the house. If said he, any mode could be adopted, without having recourse to excises, he would be the last that should give them his support; but he conceived there was none, and the plan proposed was divested of the most exceptionable provisions usually connected with an Excise System.

Mr. Jackson observed, that his defeat yesterday should not deter him, while he had a monitor within, from rising in his place to do his duty, in opposition to a system unfriendly to the liberties of the people. He said he was not the first on this floor, who had been outvoted by silent majorities: Gentlemen of superior abilities had met with similar treatment—He however felt so much respect for himself, as to suppose that this silence proceeded from an inability to answer the arguments which he had the honor to offer against what he considered a most ruinous and mischievous system of taxation.

He then stated certain particulars respecting the produce of the revenue, to shew, that so great a sum as is proposed to be raised by excise, was unnecessary.

He doubted not other resources of revenue might be explored, which would be more palatable: He instanced a tax on salaries, pensions, and lawyers—and in these particulars, he wished that the example of Great Britain might be followed.

He then dilated on the practice of smuggling, which he contended would be promoted by this bill, also the difficulties and opposition which was justly to be expected, by which the dignity of the government would be insulted. Can this government, said he, protect its officers from the resentments of any one State in the Union: He reprobated the idea of placing the government in such a situation.

Mr. Lawrence observed that he doubted not every gentleman's mind was open to conviction, and he hoped and expected that every question would be treated dispassionately. He did not rise yesterday to answer the gentleman, because he was not impressed with the force of his arguments in the manner the gentleman supposed the house was. He then adverted to the act of the last session by which the debts of the particular States were