

ees in the growth of fruit trees, pumpkins, and the like—I forget the particulars—but have mentioned enough—you know the country.

“ Since you left this place, Mr. E. Backus, myself, and another person for our guide, &c. have made a tour up the Muskingum, about 100 miles, to White-Woman’s Creek. We found a most beautiful country on the river; we did not go far back, to see what it was there.

“ There winters in this place, a number of French gentlemen, who intend to make settlements in the Scioto purchase; they have left France in consequence of the revolution in that country. They have brought their national disputes with them, and cannot agree to settle together: I think, however, they will soon forget them, and all become Republicans.—About 500 have arrived—there are several thousands expected out next season.”

NEW-YORK, Jan. 17.

“ When thou doest an alms, let not thy left hand know what thy right hand doeth.”  
*Jesus Christ.*

Dr. Rodgers is highly obliged to the unknown friend, from whom he received a polite letter of the 4th inst. covering a hundred dollar bank note, for the use of the poor; and while he takes this method of informing him that it came safe to hand, he assures him it shall be faithfully appropriated to the benevolent purposes of the generous Donor.



CONGRESS.

HOUSE OF REPRESENTATIVES.

THURSDAY, Jan. 6.

*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.

*(Continued from our last.)*

MR. LIVERMORE was in favor of the bill. He said he considered it as an equal and just mode of taxation—and as such will be agreeable to the people—they will consider it as drinking down the national debt. The plan is agreeable to the expectations and sentiments of the people: So far, said he, as my observations have extended, I have not found a single individual who has objected to it.

He then obviated the objections to the bill, which he conceived arose principally from the word *Excise*. He thought the term very improperly applied, on the present occasion, for the duty cannot be said to be an Excise.

He then gave a description of what had been considered in times past as an excise, which to be sure, said he, is a very unequal tax, inasmuch as it fell on the poor only, who were obliged to purchase in small quantities—while the rich, by storing their cellars, escaped the duty—but this bill provides that the duty shall fall equally on the rich and poor—it is to be paid, or secured, by the importer of foreign spirits, and at the still-head on domestic spirits—This will equalize the burthen, and leave no room for complaint.

He then adverted to direct taxation—and by a variety of particulars shewed, that it was utterly impossible to lay a direct tax that would not prove unjust, unequal, and grievously oppressive.

Mr. Bloodworth spoke against the bill: He dilated largely on the present uneasiness which prevailed in the state of North Carolina: His experience, he said, was directly contrary to that of the gentlemen from New-Hampshire, the people to the southward universally condemn an Excise.

Mr. Sedgwick said he was unhappy to hear that discontents prevailed in any part of the United States. He could assure gentlemen that he did not contemplate the execution of the laws by military force. He was sure that in no part of the legislature were entertained designs inimical to the public liberty. In framing the present bill, great attention had been paid to prevent its being attended with those qualities which, in other countries, rendered taxation by excise justly obnoxious to popular resentment. He relied on the good sense and well-informed understandings of the people in every part of America, for the execution of such systems for the support of public credit, and for the diminution of the national debt, as should be devised by the wisdom of their representatives. For the same purposes, he said, he confided in the patriotism of the gentlemen who came from those districts of country where uneasiness was said to exist. He believed there was indeed a considerable deficiency to be provided for, for the support of government and of the public credit. This belief was founded in his confidence in the information received from the Secretary of the Treasury. But if there was

no deficiency, his disposition to support the bill would be the same; for he had never believed that a public debt was a public benefit. Is it not then the duty of those to whom the people have delegated the important trust of guarding their prosperity, in a season of profound peace, to liberate them from the burden and pressure of debt?—Therefore the only question to be determined is, whether the proposed duties are a proper source from whence we might derive the necessary aids to provide for the payment of the interest, or the diminution of the principal of our debt? He believed, he said, that of all the subjects of revenue which were within the power of Congress, none was so proper as the duty on ardent spirits, contemplated by the bill. In this sentiment, he believed, he concurred with that of the great body of the people. The several species of taxation, said he, may be divided into the four following—by impost—a tax on internal negotiations—direct taxes—and that now under consideration, excise. The impost duties had been extended as far as was, in the opinion of any gentleman, dictated by sound policy. The tax on internal negotiations, which could not be carried to any considerable extent without the intervention of stamps, was subject to the objection brought against the present bill, and that in a degree incomparably beyond it, of being opposed by public opinion. Direct taxes, said he, are still more objectionable on that account, at least in every part of the country to which his knowledge extended. They are of all taxes the most unequal, and in this country would be found the most oppressive. They are unequal, because with whatever exactness they might be apportioned upon capital or income, the only two principles on which an apportionment can be made; they may and will be very unequal as to the burden imposed; because a man’s ability to pay taxes is not in proportion either to his capital property or to his income, but to that part of his income which is over and above his necessary expences, according to the usual manner of living, for persons of his degree in the community. They will be oppressive in this country, because in many of the states the plentiful circulation of money, and the facility of obtaining it, does not extend to the interior parts, nor could it be obtained by many of our citizens without a great sacrifice of property. It may be added, that from the extent of our settlements compared with the number of our citizens, the expence of collection would be immense.

In regard to excises, Mr. Sedgwick said that in all insensible modes of taxation, it should be observed, that a much greater sum would be obtained from an individual than by any mode of direct imposition: this, without entering into a discussion of the reasons on which it was founded, is demonstrated by fact. He instanced the porters of London, from whom, in the single article of beer, was drawn ten times as much as could be procured by the most rigorous mode of direct exaction. With regard to the proposed duties, though the well-meant consideration of morality which had been urged by some gentlemen weighed but little with him, because he doubted whether it was well founded; yet, if the consumption should be lessened, he did not believe it would be attended with any sensible inconvenience. The consumption at present amounts to an enormous quantity: from these considerations, said he, as the measure is dictated by sound policy, he hoped and believed it would be supported by a good degree of unanimity.

Mr. Smith, (S. C.) adverted to the funding system, to shew, that the faith of the United States was pledged to raise a sufficient revenue to discharge the debt, which by that system, they have engaged to pay. The Secretary’s statements point out a deficiency: Those statements he had no doubt were as accurate as the nature of things would admit. Gentlemen who find fault with the proposed plan, do not offer a substitute. He then entered into a defence of the bill, and shewed in what respects it differed from the English plan of an Excise.

He said the present bill was not so exceptionable on account of its violating private property, as the Collection Law.

He instanced, in a particular clause of that law, the power of entering houses by warrant from a Justice of the peace—Trial by Jury is secured by this bill—and other provisions friendly to personal rights are added.

Direct taxes, said he, are as much objected to by North Carolina as the Excise—and tho direct taxes are mentioned, no plan is offered.

He then enlarged on the importance of punctuality in paying the interest of the public debt, and of having a surplus revenue in the treasury. He doubted not the gentlemen in favor of the bill were as patriotic as those who are averse to it:—Difference in opinion is to be expected—but he had a better opinion of the good sense of the community, than to suppose they would be led away by a sound—They will see and judge for themselves—and when they see that the law is free from all those obnoxious qualities which have been suggested, they will submit to it without

complaint, especially when they realize that the tax is equal—and the only effective resource within the present command of the government—the general government is authorized to lay excises: North Carolina knew this when she adopted the Constitution. The opposition he suspected was against the object to which the money is to be appropriated.

Mr. Giles said, the sentiments of the people of the southern states, have been so differently represented, from what he conceived to be the state of facts, that in justice to them he conceived himself bound to take some notice of the observations which had fallen from gentlemen.

He then stated certain principles on which taxation should be formed—Taxes should be necessary—and raised on a plan consistent with the principles of liberty.

He adverted to the necessity, which he observed was abundantly apparent, from the report of the Secretary of the Treasury—but he did not confine his opinion to what had fallen from him. He instanced other reasons which would occasion a necessity for replenishing the public treasury. The expediency of the present mode he argued from the Impost’s being carried to the utmost—from the approbation of this mode by a majority of the people—and tho uneasiness might prevail in some of the southern states, he considered them as originating altogether from the want of due information—Possessed of that information he could pledge himself to the committee, that they would cheerfully acquiesce in whatever the legislature should decide to be for the general interest.

With respect to the bill’s being agreeable to the principles of liberty and republicanism, this would more properly come into view when that part of the bill which designates the mode of collection, comes under consideration. At present he would only say, that he had observed with pleasure, that there appeared to be a universal disposition in the members of the house, to manifest the most scrupulous attention in all their deliberations, to the liberties of the people.

On the whole he had no doubt that on mature reflection the people would acquiesce in the present plan, when the honor, security and peace of the United States appeared to be essentially connected with a further provision for the public exigencies.

Mr. Stone particularly alluded to the statement offered by Mr. Jackson—by which it appeared that only the sum of 146,000 dollars were wanted—whereas the Secretary’s report calls for the enormous sum of 800,000. He called on gentlemen to shew the errors of the statement offered by the gentleman—It had not been done.

He then adverted to the number of people that would probably be wanted in order to make the duty productive: He believed they would be so numerous as to be sufficient to constitute an army.

Mr. Fitzsimons read an estimate of the actual and probable produce of the present Impost and Tonnage, for the current year—by which it appears there will be a deficiency of upwards of 300,000 dollars—but taking into consideration certain contingencies, which should they take place, will diminish the amount of the present duties, it appeared that the deficiency would be much larger than the sum mentioned—but even in case of a surplus being produced by this bill, there are objects to which it can be applied, highly beneficial to the United States: He instanced sinking the deferred stock, and the three per cents: The reduction of the public debt is an object which ought never to be lost sight of.

Adjourned.

MONDAY, Jan. 10.

Sundry petitions were read and referred.

In committee of the whole on the bill, directing the mode in which the evidences of the debt of the United States, which are, or may be destroyed, shall be renewed.

Mr. Boudinot in the chair.

The committee went through the discussion of the bill; they made sundry amendments, which were reported to the house.

It was then moved that the bill be engrossed for a third reading.—This was objected to by several members, and a motion for its recommitment to a select committee, made by Mr. Sency, after some debate, was carried—and the following gentlemen were appointed the committee, Messrs. Sedgwick, Williamson, Lawrence, Carroll, Clymer, Sturges and Sherman.

In committee of the whole on the bill, declaring what officer, in case of vacancy, [by death, removal, or inability] in the office of President, and Vice-President, shall act as President.

Mr. Boudinot in the chair.

The first clause of the bill was read, which contains a blank to be filled up, designating the person who shall act as President. This Mr. Smith, (S. C.) after some preliminary observations moved should be filled with the *Secretary of State for the time being*.

Mr. Livermore moved to insert the President of the Senate, *pro tempore*.

Mr. Benson moved to insert the chief justice of the United States.