

FROM THE BEE.

CONJECTURES ON TAXATION.

(Continued from No. 40 of this Gazette.)

TAXES upon merchandize and manufactures, if moderate, are advanced without scruple, because those who advance them, are sensible they will be repaid the advance.

The produce of a tax, must be greater than the particular purpose for which it is imposed requires, in proportion to the expence of collecting it.

As taxes upon imports or manufactures, appear least oppressive or odious, it may be proper to enquire which are least burdensome when ultimately paid. If upon a comparison it should be found, that the nett produce of the revenue arising from the duties of excise, is more in proportion to the gross than that of the customs, the excise duties will be said to be collected at less expence than those of the customs.

If a duty amounting to 100,000l. is advanced a year before it is repaid, suppose the premium 10l. per cent. such a tax will be to the repayers 110,000l.

Taxes on manufacture therefore, will be less burdensome than imposts upon materials; hence ale is more properly taxed than malt.

For the same reason excise duties which are imposed on manufacture, are more apparently proper, than the duties of customs, which fall indifferently upon material and manufacture.

Smuggling is the constant attendant on heavy duties; and it is a double tax upon the public; because, when it obtains, the revenue is directly diminished, and the failure of the impost, must be compensated by some new imposts.

Another circumstance merits attention: The same wants may be supplied by a variety of articles; among these there will be a natural competition of price; an impost on one, will destroy in proportion to its heaviness this natural competition, and may turn the scale in favor of another, until the rise in its price is compensated by improvements in its manufacture or otherwise.

Is not every fee a bribe? or at least a mode of payment that has a tendency to debase the mind, and for which the donor expects more than the mere discharge of duty?

Lord North laid an additional duty on soap, because the price was falling: as the value of a taxed commodity falls, the tax rises ad valorem; and of course the temptation to smuggling increases, the tax on soap is at present about 50l. per cent. ad valorem; and it may with probability be predicted, that the quantity of soap charged with duty will fall below its usual average, in consequence of smuggling.

IMPERIAL HYSO, SOUCHONG, and BOHEA

REFINED SUGARS, COFFEE, & SPICES, &c. &c.

Of the first quality—by retail, No 19, Third-Street, between Chestnut and Market Streets.

LOTTERY TICKETS. New-Jersey, 2d Class—to commence drawing 26th inst. } Pofi- Massachusetts Semi-annual, 2d Class, 13th October. } tively May be had as above.

Forty Dollars Reward.

LAST night was broke open the Store of the subscriber, at Bordentown, and stolen from the same the following articles, viz. One hair trunk, containing womens' wearing apparel; 1 small box, containing four clocks and one dozen tchaments; 1 ditto containing one bottle green cloth coat, one striped vest and breeches, two shirts and a small bag with 36 dollars and 20s. to 30s. Jersey coppers; 1 keg containing a large bible, with other small books; 1 box containing 447 real ostrich feathers, some of them large and elegant, and of different colours; 2 barrels rye meal, branded Stout and Inlay; 1 barrel pork, 1 ream paper, and 11 dozen paste-boards.—Stolen at the same time, a large Batteau, with black sides.

A reward of Twenty Dollars will be given for the security of the above property, so that the owners may have the articles again, or in proportion for part thereof; also a further reward of Twenty Dollars will be given for the security of the perpetrator or perpetrators, so that they may be brought to justice, by

JOHN VAN EMBURGH. Bordentown, New-Jersey, Sept. 1. 1791. [eptf]

IF THOMAS FRANKS, lately of Little York, in Virginia, (but originally of Scarborough, in Yorkshire, Great-Britain) will make himself known, together with his present place of residence, either to his brother JOHN FRANKS, who is now in this Port, or to the subscriber, he will hear of something greatly to his advantage.

THOMAS ROBINSON. Portland, (District of Maine) August 29, 1791. P. S. In case of the decease of Mr. FRANKS, his legal heir or heirs are requested to forward their names and places of abode to Mr. ROBINSON, as above.

W. M'DOUGALL'S DANCING SCHOOL,

Is now opened at his School-Room, No. 28, Carter's Alley.

HE returns his sincere thanks for the great encouragement he has experienced these eighteen years; hopes the reputation of his school for decorum and good order, as well as the performance of his scholars, will still ensure him a respectable share of the public favor.

A number of new Cotillions and Country Dances will be taught during the season.

Those who please to honor him with the tuition of their children, may be assured, they will be taught in the most approved stile, and that proper attention will be paid to their carriage and manners.

A general practising for the improvement of the scholars, will be held at the New Rooms, every other Wednesday; when the employers, and strangers of genteel deportment, will be admitted. These practising will be attended with no expence.

N. B. An EVENING SCHOOL will be opened for grown Gentlemen, as soon as a sufficient number offer. Philadelphia, September 14, 1791. (t. f.)

LOUISIANA.

ALL those persons who have an inclination to settle on the rich lands of the Mississippi, can have a passage to New Orleans about the 20th of October next. Each single man on his arrival there, will have a grant of two hundred and forty acres of land, in fee simple, gratis, without rents or taxes; and each married man, a larger quantity, in proportion to the number of his family. For further particulars, enquire of Messrs. STEWART & NESBITT, No. 15, South Water-Street. Philadelphia, Sept. 7, 1791. [6]

PUBLIC SECURITIES,

BOUGHT and SOLD, on COMMISSION, by SAMUEL ANDERSON, Chestnut-Street, next door to the Bank, No. 97. MASSACHUSETTS SEMI-ANNUAL, AND NEW-HAVEN LOTTERY TICKETS, To be had at the same place.

GEORGETOWN, September 9, 1791.

THE Sales of the Lots in the Federal City will commence on Monday the 17th day of October next. The Commissioners finding they may engage materials and workmen for the public buildings to any defensible extent; with a view to draw the fund into action, so as to facilitate the work, instead of a deposit of 8 per cent. will require 1-4th part of the purchase money to be paid down, the residue to be on bonds with security, payable with interest in three equal payments. The manner of improvement will be published at the sale.

THOMAS JOHNSON, DAVID STUART, DANIEL CARROLL, Commissioners.

MASSACHUSETTS SEMI-ANNUAL LOTTERY. CLASS II.

THE MANAGERS of the STATE-LOTTERY assure the Public, that the second Class of the SEMI-ANNUAL LOTTERY will positively commence drawing on the day appointed, viz. On Thursday the 13th of October next, or sooner, if the Tickets shall be disposed of. As the Managers have in their several monthly Lotteries commenced drawing at the hour assigned, so they are determined to be equally as punctual in this.

S C H E M E.

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 with 4 columns: PRIZES, DOLLARS, DOLLARS, DOLLARS. 1 of 10000 is 10000, 2 of 3000 are 6000, 3 of 2000 are 6000, 6 of 1000 are 6000, 10 of 500 are 5000, 30 of 200 are 6000, 80 of 100 are 8000, 90 of 50 are 4500, 100 of 40 are 4000, 120 of 30 are 3600, 161 of 20 are 3220, 200 of 10 are 2000, 7585 of 8 are 60680, 8388 Prizes, 16612 Blanks, 125000.

5000 Tickets. TICKETS in the above CLASS 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. DAVID COBB, SAMUEL COOPER, GEORGE R. MINOT, JOHN KNEELAND, MANAGERS. Boston, April 14, 1791.

B O O K S.

CAREY, STEWART, and Co.

No. 22, NORTH-FRONT-STREET, HAVE FOR SALE,

A large collection of BOOKS;

Among which are the following AMERICAN EDITIONS.

- LOVELASS on Bills of Exchange. Dallas's Reports. Kirby's Connecticut Reports. Gilbert's Law of Evidence. Conductor Generalis. New Edinburgh Dispensatory. Cullen's First Lines of the Practice of Physic. Ruff's Medical Enquiries. Brown's Elements of Medicine. Buchan's Domestic Medicine, latest edition. Clark on Diseases of Horses. Gentleman's Pocket Farrier. Jenyn's Internal Evidence of the Christian Religion. Beattie's Evidence of Ditto. Think Well On't. Devout Christian's Vade-Mécum. Edwards's History of Redemption. Sermons to Young Women. Poor Man's Help and Young Man's Guide. Newton's Dissertations on the Prophecies. Lectures delivered by Soame Jenyns. The Christian Remembrancer. Future State Eternal. Ruffel's Seven Sermons. Ramfay's American Revolution History of America. Morse's Geography. Siege of Gibraltar. Shaw's Abridgement of Bruce's Travels. Keate's Account of the Pelew Islands. Life of Baron Trenck. Smith's Wealth of Nations. Paley's Moral Philosophy. Smellie's Philosophy of Natural History. Nicholson's Natural Philosophy Junius's Letters. Hale's Affectionate Epistles to his Children. Beauties of Johnson. Percival's Father's Instructions. Lady's Advice to her Daughters. Emma Corbet. Accomplished Gentleman. Ela, or the Delusions of the Heart. Adventures of Maria Cecilia. Adventures of Alphonso and Dalinda. Beattie's Poems. Conquest of Canaan. Chesterfield's Principles of Politeness. Economy of Human Life. Fables for the Ladies. Freneau's Poems. Mackenzie's Lounger. More's Sacred Dramas. Present for an Apprentice. School Dialogues. Andrews's History of the American War, 4 vols. New Annual Register. Vattel's Law of Nations. Walker's Academic Speaker. Life of Robinson Crusoe. Saville's Miscellanies. School of Widom. Knox's Sermons, 2 vols. Description of 300 Animals. Boyle's Voyages. Sterne's Sentimental Journey. The Apocrypha. Marmontel's Belisarius. Journey through Sweden. Dupaty's Travels. Stretch's Beauties of History. Allison's Essay on the Nature and Principles of Taste. (w&f3w 1aw6t)

IMPORTED BOOKS.

- Kennet's Roman Antiquities. Trimmer's Sacred History, 6 vols. Nicholson's Navigation. Alexander's Experimental Enquiries. Experimental Essays. Huxham on Fevers. Virtues and Efficacy of a Crust of Bread. Edinburgh Pharmacopia. Burke's Speeches and Political Tracts. Beauties of the British Senate. Davies's Dramatic Miscellanies. Miss Murray's Mentoria. Stuart's View of Society. Richard Steele's Correspondence Man of the Moon, 2 vols. Dramatic Pieces. Philadelphia, August 6 1791.

Public Notice is hereby given,

to all to whom these presents shall come, or in any wise concern, That JAMES GARDNER, late of Wilmington, North-Carolina, deceased, did make four promissory notes payable to SAMUEL JACKSON, of Philadelphia, Merchant, all bearing date the 19th July, 1785, one for three hundred and seventy-one pounds, payable in six months—one for seven hundred and forty-two pounds, in nine months—one for seven hundred and forty pounds, in twelve months—and one for seven hundred and forty-five pounds thirteen shillings and three-pence, in fifteen months, amounting in the whole to two thousand five hundred and ninety-eight pounds thirteen shillings and three-pence, and payable in produce at Wilmington:—Which said notes have been assigned by the said Samuel Jackson to THOMAS MACKIE and Co. and JAMES HOOD, Merchants, Philadelphia, and have since, in the life-time of the said Gardner, by him been accounted for and paid in part to the amount of two thousand and forty-seven pounds fifteen shillings and six-pence, to the said THOMAS MACKIE, and Co. in proof of which the subscribers have sufficient vouchers.

These are therefore to caution all persons from purchasing said notes as they will not be taken up.

THOMAS WRIGHT, ROBERT SCOTT, M. R. WILLKINGS, Executors. Wilmington, North-Carolina, 27th May, 1791. (c. p. 3 m.)

PHILADELPHIA, 20th July, 1791.

THE Commissioners appointed to receive Subscriptions to the Bank of the United States, do hereby, agreeable to law, inform the Stockholders of the said Bank, that an election for twenty-five Directors will be held at the City-Hall in Philadelphia, on Friday the 21st day of October next, at 10 o'clock in the morning. THOMAS WILLING, DAVID RITTENHOUSE, SAMUEL HOWELL.

Blank Powers to receive the Interest, and for the transfer of the principal of public debt, agreeable to the Rules established in the Treasury Department: Also Blanks for abstracts of Certificates, to be sold by the Editor.