

quer them." How such bold conclusions were arrived at, the undersigned are left to conjecture. They can see nothing to warrant the conclusion, that if the act of 1846 should work injury to any of the great interests of the country, we are not to smite our efforts to produce a modification of its terms, but that we must "demand" the restoration of the law of 1842, in all its principles and details. This law has been emphatically condemned by a majority of the States in the Union; and it is desirable, as your committee believe, to secure an increase of duties on the staple articles of this State, nothing, in the opinion of the undersigned, could have less tendency to accomplish such objects than a peremptory and arrogant "demand" for a restitution of the law of 1842, and the repeal of that of 1846. If Pennsylvania were even suffering from the enactment of the latter, such policy, on her part, could not fail to excite feelings of indignation and hostility, rather than those of friendship and commiseration.

The undersigned are willing to ask Congress to modify the act of 1846, so as to give greater encouragement to our staple productions. But is the restoration of the act of 1842 the only mode of recurring such increased duties, or is that law so just and correct in all its principles & details, that it cannot be improved? The undersigned think not. That law contains principles and details that should never be revived, and which, in their humble opinion, can never become the "settled policy of the country." And they will here briefly allude to, and discuss some of those principles and details.

The specific principle, as applied in many instances in the act of 1842, "imposes an equal duty on articles greatly unequal in value." Thus silks, for instance, are charged duty at the rate of two dollars and fifty cents per pound. Let us notice the practical operation of this provision. An individual in moderate circumstances, purchases a silk dress of coarse quality, say ten yards, weighing one pound, at seventy-five cents per yard, costing in all seven dollars and fifty cents. Another individual, in affluent circumstances, also purchases ten yards of the finest texture, weighing one pound, at two dollars per yard, and costing twenty dollars. Thus it will be seen that under the specific principle, as applied in this instance, the mechanic or laborer is taxed as much for the use of government, on his coarse dress costing seven dollars and fifty cents, as the rich banker is made to pay on his fine dress costing twenty dollars. On flannels, except cotton, which is an article of extensive importation, a specific duty of four cents per square yard is charged. The original cost may be stated at from fifteen to sixty cents per square yard. The consumer of coarse flannels pays to the government from sixty to one hundred per cent., whilst the consumer of the fine articles pays but from fifteen to thirty per cent. As with flannels and silks, so with sugar, boots, shoes, and other articles, under the act of 1842.

It is scarcely necessary to enforce the injustice of this system by a single remark; the mere statement would seem to be sufficient; but suppose, for illustration, the Legislature of Pennsylvania were to pass a law directing all the farms in the State to be assessed at five thousand dollars each, and horses at one hundred dollars per head, and taxed accordingly. This would be applying the specific principle of taxation, to real and personal property; and whilst its operations would be more readily seen and felt, and therefore more generally complained of, its injustice would be but little more flagrant than as applied in the act of 1842. How long would the people submit to the provisions of such a law? The response of every man in the State would be, that a law so unequal and unjust, should not be endured for a single day. These instances will suffice to show that the act of 1842 was wrong in principle; or that there was, at least, a misapplication of some of its principles. The specific principle may be applied to articles of equal and fixed value, without being liable to the foregoing objections. The undersigned would be glad to see that principle applied to coal, bar iron, pig metal, and other articles varying but little in value, under a given name. For whilst it would answer the purposes of the government for revenue, and work no injustice to the consumer, it might be of vast importance to those interests, in case of a severe depression of prices in Europe.

The minimum principle in the act of 1842 is still more objectionable. The palpable injustice of its operations must be readily seen and acknowledged by all. It provides that "on all manufactures of cotton, or of which cotton is a component part, dyed, colored, printed or stained, not exceeding in value thirty cents per square yard, shall be valued at thirty cents, and made to pay duty accordingly. The same principle applies to cotton manufactures not dyed or colored, costing less than twenty cents the square yard." Let us notice the practical operations of this principle for a moment. A cargo of cotton goods, costing five cents per square yard, is presented at one of our ports for admission. They are not charged at the rate of thirty per cent. on five cents, but five hundred per cent. is first added to the original cost, and on that the duty of thirty per cent is charged. A cargo is also presented, costing fifteen cents per square yard, one hundred per cent. is added to the original cost, and then tariffed at thirty per cent. A cargo of the finest quality, actually costing thirty cents the square yard, is next presented, and on this a duty of thirty per cent. is charged. Thus it will be seen that the rate of duty increases in the same ratio that the article becomes

coarse and cheap. And it does seem to the undersigned, that it matters not whether this principle be designed for revenue or for protection, it is equally unjust. It is necessary to make exactness to encourage our manufacturing interests, let the burden fall upon those who are best able to bear it, and not upon the most helpless of our people. It is said that these principles have but little practical effect under the act of 1842. If so, why insist upon having them reinstated? It is the introduction of such odious features into our tariff laws, that keeps up a constant discontent in relation to our tariff system. The law is also objectionable in many other provisions. In general, the rates of duty were high on the necessities of life, and in many instances low on luxuries.

The act of 1846 has the merit, at least, of taxing all articles according to their true value, and it may, therefore, be the means of silencing some of the complaints that have been so strongly urged by the west and south against former revenue laws. It taxes all articles on the ad valorem principle. The act of 1842 was a mixture of the specific, minimum and ad valorem principles. In the schedule of articles enumerated under that law, about one thousand five hundred items are charged duty on the ad valorem principle, and about eight hundred and eighty on the specific and minimum. The imports for 1845 amounted to one hundred and eighty millions four hundred and thirty five thousand and thirty five dollars; of this amount, fifty-two millions three hundred and fifteen thousand two hundred and ninety-two dollars was charged duty on the ad valorem principle, thirty-one million three hundred and sixty-two thousand eight hundred and sixty-three dollars on the specific and minimum, and about twenty-four millions free of duty.

The act of 1846, on three hundred and twenty-three articles, charges ad valorem duties, at higher rates than were charged on the same articles in the law of 1842, and eight hundred and twenty-two articles are charged the same ad valorem duty in both laws; one hundred and twenty-seven articles admitted free of duty under the act of 1842, are tariffed by that of 1846. The act of 1842 charged on the aggregate imports into the country, about twenty-six millions annually. The act of 1846, with slight modifications, it is estimated, will bring into the treasury a still larger sum. The aggregate amount of duty charged on the whole amount of imports, may, therefore, be regarded as nearly the same under both acts; and by what process of reasoning certain statesmen bring themselves to the conclusion, that one of these laws is an "odious free trade measure," and the other a source of revenue to the government and prosperity to the people, the undersigned are at a loss to determine.

The ad valorem principle is the leading objection urged against the tariff of 1846. It is not probable that any views that might be presented by the undersigned would have much influence with the majority of your committee; and they have, therefore, concluded to address them through the "embodiment of the principles" of the great party to which they belong. The annexed extract from a speech delivered by Mr. Clay, in March, 1842, may perhaps allay some of the apprehensions of the majority of your committee on this point. This was Mr. Clay's last official expression of opinion on this subject. It will be seen that he was a bold and able advocate of the principles, if not of the very details, of the act of 1846. Mr. Clay said:

"First, there is the principle that a fixed ad valorem duty shall prevail and be in force at all times. For one, I am willing to abide by that principle. There are certain vague notions about as to the utility and necessity of specific duties and discriminations, which, I am persuaded, arise from the want of a right understanding of the subject. We have had the ad valorem principle practically in force ever since the compromise act was passed; and there has been no difficulty in administering the duties of the Treasury on that principle.

"It was necessary first to ascertain the value of the goods, and then to impose the duty upon them; and from the commencement of the act to this day, the ad valorem principle has been substantially in operation. Compare the difference between specific and the ad valorem system of duties, and I maintain that the latter is justly entitled to the preference. The one principle declares that the duty paid shall be upon the real value of the article taxed; the specific principle imposes an equal duty on articles greatly unequal in value.—Coffee, for example, (and it is an article which always suggests itself to my thoughts,) is one of the articles on which a specific duty has been levied. Now, it is perfectly well known that the Mocha coffee is worth at least twice as much as the coffee of St. Domingo or Cuba; yet both pay the same duty. The tax has no respect to the value, but is arbitrarily levied on all articles of a specific kind alike, however various and unequal may be their values. I say that, in theory, and according to every sound principle of justice, the ad valorem mode of taxation is entitled to the preference. There is, I admit, one objection to it: as the value of an article is a matter subject to opinion, and as opinions will ever vary, either honestly or fraudulently, there is some difficulty in preventing frauds. But, with the home valuation proposed by my friend from Rhode Island, (Mr. Simmons,) the ad valorem system can be adopted with all practicable safety, and will be liable to those chances only of fraud which are inevitable under any and every system.

"Again: what has been the fact from the origin of the government until now—

The articles from which the greatest amount of revenue has been drawn, such as woolens, linens, silks, cottons, worsteds, and a few others, have all been taxed on the ad valorem principle, and there has been no difficulty in the operation. I believe, upon the whole, that it is the best mode. I believe that if we adopt a fixed rate ad valorem, wherever it can be done, the revenue will be subjected to fewer frauds than the injustice and frauds incident to specific duties. One of the most prolific sources of the violation of our revenue laws has been, as every body knows, the effort to get goods of a finer quality and higher value admitted under the lower rate of a duty required for those of a lower value. The honorable gentleman from New Hampshire (Mr. Woodbury) and the honorable Senator from New York (Mr. Wright) both well know this. But if the duty was laid ad valorem, there could be no motive for such an effort, and the fraud, in its present form, would have no place. In England, (as all who have read the able report made by Mr. Hume, a Scottish member in the House of Commons, must perceive,) they seem to be giving up specific duties; and the tendency in the public mind appears to be, instead of having a variety of specific duties and a variety of ad valorem duties, to have one permanent fixed rate of duty for all articles. I am willing, I repeat, to adhere to this great principle as laid down in the compromise act. If there be those who suppose that, under the specific form of duty, a higher degree of protection can be secured than under the other mode, I would observe that the actual measure of protection does not depend upon the form, but on the amount, of the duty which is levied upon the foreign rival article."

The majority have endeavored to underrate the importance of the removal of duties upon bread stuffs by European governments, and attributed the increase of prices to a temporary scarcity. This is unquestionably the case to a great extent. Yet to those who give the present condition of European countries a calm and reflecting observation, great causes will be come apparent, which will result in a permanent demand upon this or some other foreign country for supplies.

Thirty years of undisturbed peace have swelled their population to the utmost density; and whilst the capacity of the earth, to sustain a given population, must necessarily be limited, it has not escaped observation that even this capacity is becoming gradually more uncertain. Grain growing districts, especially in the north of Europe, and hitherto the most prolific, exhibited a gradual decline in quantity of product, whether the result be attributed to exhaustion of soil, or inability to restore its diminished properties. In addition to this it is apprehended, by many most competent to judge, that the potato must inevitably become extinct, in countries where its use has been so general.—The corn meal of America is already supplying the place of this vegetable in Europe. It is moreover a principle in political economy, not to be controverted, that the consumption of an article is increased in proportion as its price is reduced.—Hence, therefore, the removal of duties upon bread stuffs in Europe, which can only be regarded as a tax upon the consumer, must essentially contribute to the consumption by furnishing the article at a lower price. If these suggestions be true, whence will the people of Europe look for the necessaries of life? May not a ready answer be found in the exhaustless resources and capacity of our own country? Where, indeed, can another be found so essentially agricultural? With every variety of climate, and a soil of unequalled richness, imagination can set no limit to the resources of our independent and industrious farmers. From the waters of the St. John's, to the straits of Fuca, may spread out one vast harvest field, with here and there a resting place for the reaper. Agriculture being at once the noblest and most virtuous pursuit of man; and its hardy followers, in all countries, the most independent; who would deny to this important branch of our population an equal participation in the blessings of government?

Neither are the undersigned insensible to the vast importance of our manufacturing interests. They too have grown with our growth, and stand forth a proud monument of American skill and industry.—All they need and perhaps wish, is a permanent and equitable system of duties, with suitable discrimination in their favor, under a proper revenue standard. This will be conceded them, and the undersigned deprecate the hostile attitude of those who demand more. By raising such an issue, such a broad and unqualified claim, may not the professed advocates of ultra protection, become the worst enemies of the manufacturers? By demanding too much, may not important advantages be lost, which otherwise would be willingly yielded to them?

England has been referred to as an illustration of the benefits of protection.—There, indeed, the restrictive system has been fully tested. Under its blessings it has been said, that that empire has grown until "the sun never sets upon her possessions!" But whilst admiring the grandeur and power of that proud government, let us not be blind to the misery, the distress, and the profound human degradation that settles at the base and encompasses the colossal pyramid of her glory. The social condition of the mass of the people is the true standard by which to judge the character of a government, and not by its acquisitions, the magnitude of its power, or the wealth in its treasury. However important our home market may be, no one, who pays any regard to facts, can

be blind to the absolute necessity for a foreign-market for the surplus products of our country. In addition to the immense amount already shipped abroad, our depots and avenues to the Atlantic, are swelled to bursting with the varied products of the farmer, ready for exportation. Where else then, than in a foreign market can purchasers be found for this immense surplus? And this is but the fore-shadowing of our agricultural capacity and resource. A dense stream of emigration flows into and spreads over, the rich fields of the north and west. States rise up as if by magic, leaping like full grown giants into the embrace of the Union.—Agriculture must be the pursuit of the people of that wide spread region, and their surplus product added to that of the older States, can neither be purchased nor consumed in the narrow limits of a home market. In conclusion, the undersigned can see nothing, in the present nor prospective condition of the country, to justify the predictions of ruin and distress so frequently heard.

The elements of prosperity are neither in the government nor the laws, but in the energy, enterprise and industry of the people. If there are defects in the revenue, or indeed any other laws of the country, they can, and should be removed, with such improvements as experience may render necessary. And with the evidences of universal prosperity so abundant, such prophetic croakings, are neither patriotic nor reasonable. In what country do labor and skill meet with more certain reward? When were the great interests of the country in a more flourishing condition? The agriculturalist finds a ready market for his produce, and at remunerating prices—the manufacturing interests are reaping rich harvests—the shipping interest is unable to supply the demand—and in a word every pursuit in life, if honestly and industriously exercised, is well and fairly rewarded.

WILLIAM BIGLER,
WILLIAM S. ROSS.

From the New York Sun, March 11.

Important from Mexico.

A week later from the capital—Triumph of the church—Repeal of the confiscation law—Santa Anna desponding—The army levying supplies for itself—Prospect of a speedy peace—Doings at Vera Cruz—Inefficiency of the blockade—Rumored protectorate.

By an arrival at Charleston from Havana, the New York Sun has received Spanish papers with advices from Havana to the 25th ult., Vera Cruz to the 8th, and from the city of Mexico to the 5th, being a week later from the capital. The church had effectually resisted the seizure of its property, Santa Anna had yielded to the demands of the hierarchy, and the clergy propose a loan of \$450,000 per month to the government. Such is a brief summary of the news. We now give the details in the order of their occurrence since the latest date of our previous advices. The church continued its zealous resistance to the law of confiscation; the protest of the archbishop's chapter was followed by protests from the various States, concluding with an energetic and denunciatory remonstrance from the bishop of Michoacan. Many of these were forwarded to Santa Anna, who returned them to Congress, with a letter of considerable length. He says that these protests have convinced him that the confiscation law had produced universal discontent; he regrets that the people should give him the repute of being the author of that law on authority of a private and confidential letter to a friend, which had been printed, but which did not warrant the construction put upon it; no one can say that his suggestions were adopted in the law; and if there are other plans of obtaining resources—if, upon seeing the objects or policy of those who have endeavored to make themselves his inexcusable enemies, and who wish to overthrow the measures because they believe it to be one which had met his approbation, he entreats Congress, if not wholly convinced of the utility of the law, to modify it or substitute for it some other revenue law more to the purpose. Upon the reading of this letter a bill was submitted to repeal the law, and to authorize the government to receive a loan of \$450,000 per month from the clergy, which it was understood they were prepared to advance until peace has been secured.—This bill was expected to receive the approbation of Congress and Santa Anna. The distresses of the army were still prominent topics of discussion. Santa Anna had been compelled to seize 98 bars of silver belonging to Spanish merchants at San Luis, for which he gave his "personal guarantee." Unfortunately for the citizens, he was also compelled to seize provisions and money wherever he could find them, and which he had begun to collect throughout the country, without giving his "personal guarantee." In other words, the army is levying supplies for itself.—The minister of war sent \$35,000 to Santa Anna at the close of January.—The latter had forwarded a desponding letter to the government. He replies to the charge of apathy made against him, paints the horrible destitution of his forces, reiterates his and their protestations of valor and patriotism, and declares his readiness to retire to private life, or to go again into foreign exile, if Congress think best. If they wish him to remain at the head of the army, they know his firm resolution, which is to meet the enemy and to win imperishable glory for his country by death or victory. He adds that he is about to meet the enemy. The capture of the American detachments had roused some enthusiasm. The letter was dated 26th January. His proclamation announcing his departure

from San Luis for Saltillo, dated 27th, has already been published, and it is worthy of note that it was forwarded to Tampico without that of the 20th. Active preparations for defence were making at Vera Cruz as late as the 7th. The national bridge and point Chiquire are receiving formidable additions to their strength.—An act passed the State Legislature conferring all necessary power upon the governor in fortifying the city. We remark, however, that the rumored evacuation of Vera Cruz, announced at Tampico, may have been founded upon orders issued since the 7th ultimo. Justo Santa Anna has entered upon his duties as temporary governor of Tabasco. Gen. Rejon, the new Secretary of Foreign Affairs, is favorably spoken of. He is to be the principal manager of negotiations with the United States. There were at Anton Lizardo, one United States frigate, three brigs, two small steamers, five pilot boats, one steam frigate and one trading brig.—At Isle Verde, one United States corvette, which on the 7th got under way and stood southward. At Sacrificos, two French frigates, two French brigs, and one English brig. The Spanish brig Seraphine, at Havana, ran the blockade at Vera Cruz both in and out, being accompanied out by two other vessels which also escaped from the United States squadron. The blockade is violated daily. The English schooner Lee arrived at Havana 27th Feb. six days from Balize, Honduras, with \$21,000 in specie. News of the loss of the British mail steamer Tweed had reached Havana. We have a rumor from Havana that Santa Anna, during hostilities, was to be declared "Protector of Mexican Liberty," with full power to bring the war to a speedy termination; but it is only a rumor.

We find the following startling intelligence in the Harrisburg Argus, of Thursday last. If the be confirmed, we may expect to hear more of the same sort.

From the North American.

FROM NEW MEXICO.

By Magnetic Telegraph.

Mexican Insurrection at Taos—Horrible Massacre—Governor of New Mexico Murdered—Assassination of Americans—Probable capture of Santa Fe.

Pittsburgh, March 16.

By river we have St. Louis papers four days in advance of mail, with dates from Santa Fe, covering important news.—There has been an extensive Mexican Insurrection at Taos. All the Spaniards who evinced any sympathy with the American cause, had been compelled to escape. Gov. Bent, Stephen Lee, acting Sheriff, Gen. Elliott Lee, Henry Seal and twenty Americans were killed and their families despoiled. The Chief Alcalde was also killed. This all occurred on the 17th of January. The insurrection had made formidable head and the disaffection was rapidly spreading. The insurrectionists were sending expresses out all over the country to raise assistance. The number engaged in the outbreak at Taos was about 600. They were using every argument to incite the Indians to hostilities and were making arrangements to take possession of Santa Fe.

The Americans at Santa Fe had only about 500 effective men there, the rest were on the sick list, or had left to join Col. Doniphon. Such being their situation they cannot send succor out, as they are hardly able to defend themselves. It is thought Santa Fe must be captured, as neither the Fort nor Block Houses are completed. It is announced as the intention of the insurrectionists who captured Taos, to take possession of the government wagon trains, which are carrying forward our supplies, and thus cut off all communication.

Grain for Ireland.

An English corn merchant, now in this country, says the Boston Traveller, has furnished us with a few items of interest respecting the foreign grain market, particularly in reference to Ireland.

During previous years the importation of grain into England from Ireland has been upwards of 3,000,000 quarters; but this year Ireland will need from England 3,000,000 quarters, making a difference to England of 6,000,000 quarters. He says there is no question that 4,000,000 of people in Ireland are in starving circumstances; and, though small contributions will do good, yet the amount of relief that is necessary to meet the exigencies of the case is almost beyond calculation. Allowing these 4,000,000 a pound of flour or Indian meal a day, it will require about 200,000 tons a day, or nearly 1,000,000 bushels a week; and at the same rate, if the supply must be kept up till after harvest, as it doubtless must be, (six months) it will require 20,000,000 of bushels of grain. TWENTY SIX MILLIONS OF BUSHELS! It is perfectly terrific to think of such destitution.

Our informant further states that not money, but Indian corn or Indian meal should be sent in preference to flour. And the reason he assigns is, that meal can be most easily converted into porridge; and thousands of families in Ireland have but one cooking utensil, and that is a pot, in which they have been accustomed to boil their only food, their potatoes. This utensil has been handed down from parent to child, it may be, for numerous successive generations.

Harrisburg Argus.