

considerable exertions in extinguishing the debts of this description; or had, in aid of the general government, during its want of resources, possessed themselves of so much of the domestic claims, as would raise a productive fund for their discharge. The western lands, and the probable surplus of the impost, which must increase with the increase of our population, offered a competent fund for the two years arrears of interest on the domestic debt, and what might, on the final settlement, appear due to creditor states; which, however, ought to have been balanced by requisitions. If this natural order of things had been pursued, neither excise, nor direct taxes would have been necessary.

But the Secretary, not contented with taking up this business in the way it naturally presented itself, augmented the domestic debt, probably between a third and a fourth of the whole amount, by reviving that portion of it which had been legally provided for by the requisitions of Congress; and projected an assumption of the aggregate of the state debts. To the surprise of the citizens, Congress eventually ratified his system, with very few alterations. It is true that it was agreed to, with great difficulty, by a small majority; and, it is now known, by a very unequal representation of the union: but such a system would probably never have been proposed, and surely would not have been adopted, if the legislature had originated the business. Along with the assumption of the state debts, the excise was proposed and enacted; a tax, which, as it affects home produce, was hateful to the citizens, and most disapproved in those states that had made the greatest exertions to discharge their debts, and whose greatest dependence was on agriculture.

This excise law, however, thus introduced, having been found, in a great degree, unproductive and impracticable, and being again brought by the people before Congress, has received a vindication in that report of the Secretary which it is my intention to investigate, and to which I shall now return.

In the first page of the report, the Secretary observes that the objections have a reference to a supposed tendency in the act, 1st, To contravene the principles of liberty. 2dly, To injure morals. 3dly, To oppress by heavy and excessive penalties, injure industry and interfere with the business of distilling.——I am aware, with respect to the third particular, the heavy and excessive penalties, that before the excise becomes practicable, the penalties must be more excessive than they yet are; for I admit, that, if an excise upon home-produce is necessary, heavy penalties and arbitrary powers are its natural and necessary concomitants. If therefore the tax stands the test of examination, or the questions respecting morality, industry, and good policy, it would be wrong to affect much nicety about the penalties or powers, by which its collection is guarded and secured.

On the question of liberty, the Secretary presumes greatly upon the conviction, which originally dictated the law:

But, I will make free to assert that it was not the conviction of the people. Nay, is it not a matter recorded and understood that the assumption of the state debts, which alone created the necessity of the Excise, was carried by a very small majority of that representation; and under such circumstances, too, of management and inducement, as were not very honorable?

To pass over these collateral considerations, however, I believe that an Excise is a tax of such a nature, as cannot, in any possible mode of conducting it, be rendered consistent with the liberty of the citizens. In support of this opinion, I shall assign some of the reasons on which it is founded.

In the first place, then, it is not possible for the people to understand the Excise so well as other direct taxes. It is paid without feeling so sensibly, or knowing so well the amount that is paid; and consequently it is, in a degree, taxing the people blindfolded. I know there are persons, and particularly some, who have a voice in the affairs of government, to whom this very incident is a recommendation of the Excise; because, as they allege, the people pay it cheerfully in swallowing their draught of grog. This remark may, indeed, apply in countries where the subjects do not give their money to government, but are robbed of it by tyrants; and where there is no check set to the exactions, but merely the interest of the rulers, to preserve the people in a capacity of providing for future taxes. Every robber, upon this maxim, will take the easiest method of procuring his booty, and consequently, prefer artifice to a direct attack. The argument, however, must appear in a more striking point of view, when taken in connexion with my subsequent remarks.

Secondly, Another objection arises from the extent to which the Excise may be carried. By the mere act of the legislature, it may be made to embrace every thing that is useful and comfortable to mankind. What necessary, what comfort of life has, in European nations, escaped the insatiable maw of Excise-Laws! This species of tax-

ation may well be denominated the political horse-leech, the barren womb that never has enough. If we look across the Atlantic to Britain, we shall perceive that although the Excise plausibly began its operation there, as it has with us, on supposed luxuries, yet that with inconceivable rapidity it seized upon every thing useful and comfortable in life. The shoes which the people wear are excised with the tanner and the currier; the soap with which they wash their linnen, the starch with which they clear it; the glass which admits the light by day, and the candle which supplies it by night; the beer that is drank, and the butchers' meat that is eaten, make but a small portion of the exciseable enjoyments of that country, whose boasted freedom is tarnished with corruption, and whose venality and extravagance are in a great measure produced and fostered by these odious Excises, the horror of all free states.—But were I to enumerate the exciseable articles in the British book of rates, it would fill more pages than I design to write upon this subject.

When we contemplate the state of France, we behold a generous nation labouring under an increased load of excises, until the burthen became so intolerable, that the most loyal people in the world, who had hitherto blindly idolized their grand monarch, and for his sake gloried in their chains, were compelled at last to spurn the dire oppression; and thus roused from the lethargy of prejudice and servility, they overturned the pyramid of rapacious and insatiable profusion, which had endured for ages. To detail the variety and exorbitance of the Excises in France, would in itself require an extensive volume; I will therefore only mention the article of salt, which in some provinces had been raised to 8 dollars a bushel; and of tobacco, which had been raised to half a dollar a pound. It will add to the extravagance of these impositions when we recollect that salt is in France an article of home produce, and in such great abundance that even the marshes teem with it; and that in some privileged provinces, tobacco is likewise cultivated in plenty; altho' in other provinces, fitter for the growth of the plant, it is banished, by rigid prohibitions, from their soil. But still it has become, in the use, a necessary. I might, in short, traverse all the nations of Europe in which Excises have been introduced, and, whatever ideas of taxing articles of luxury were suggested as the lure, when they were originally proposed for adoption, it would be uniformly found that, in the issue, they have fallen heaviest on the necessities of life. This principle is, indeed, invariably pursued by financiers, let their pretences be what they may; for necessary articles are generally the least convenient for smuggling purpose, and being, at the same time, of unavoidable consumption, they must always be the most productive, and afford the most certain subjects for official estimates. Even in our own impost, the duty on salt, an article which enters most largely into the daily food of the poor; and which, in parts distant from the sea, is necessary also in the food of beasts, has been raised by every revision of the law, until the contribution levied by government from a bushel of coarse salt exceeds, in fact, the amount of the first cost and freight.—No article of luxury pays so high. Salt ought to be as free as the water we drink, as it is of as general and equal usefulness. I thank God, that the purling stream is not in the power of excising financiers; if it were, the fatigued labourer, or the thirsty horse, would have to contribute to government before they could quaff the cooling draught!—I call upon the contrivers and promoters of the system to mention that nation, which has at any time introduced Excises on its domestic produce, or manufactures, without extending the fatal grasp to the necessities of life, which, as I have already observed, must ever be the most productive sources of that species of revenue. To luxuries, indeed, the instrument may first be artfully applied; but it uniformly acts as the opening wedge, to make way for the whole system, with all its enormities and oppressions.

Can we then promise ourselves to be an exception to the experience of all other nations! Let the present excise be once in full operation, and occasions will annually arise for its extension. Cider and beer will be convenient and productive subjects to supply the wants occasioned, perhaps, for the very purpose of apparently justifying an amplification of the excise tyranny. Those who already pay for their home-made spirits, will not only agree to the additional imposition, but give it countenance upon the principle of promoting an equality of contribution; and the second class will facilitate its extension, with similar views, to fill more necessary and more numerous objects. Let the present excise, I repeat, be once fully established, and I will engage that it will not be long on spirits alone. It is not reasonable that it should. When one part of the people of any nation loses its liberty, past the hope of recovery, it becomes the ready instrument of enslaving the rest: and thus it is with respect to revenues raised by excise

upon one part of our home produce; the original imposition promotes, or rather enforces a gradual extension to the other parts. It is to be considered, likewise, that there are no natural bounds or limits to the rate that may be laid on what is necessary for life. The use of the articles merely luxurious depends upon the habits and appetites of the people, which, as they may be diverted or restrained, are subject to some limitation; but the consumption of necessities depends upon life itself; for, who can live without salt, candles, &c. or who, thinking himself free, will live without enjoying the lawful comforts which arise from the culture of his farm. All other direct taxes are limited in their own nature. A tax upon improved land must be within what it would rent for, or else none would cultivate it; a tax upon uncultivated land must be less than its probable increasing value, or none would own it. But the excise which the Roman Emperor imposed upon urine, could not be evaded, for it was founded on a call of nature which must be obeyed. Many instances of the extravagant rate of excises upon necessary articles in modern times might be given; but those which I have before mentioned on salt and tobacco in France, where the articles are produced, and where the price of labor is very low, are sufficient examples for my present purpose.

A third objection to the excise proceeds from the consideration that luxuries are, comparatively, used by few: Hence, an excise upon articles of that description would not be sufficiently productive for the uses and exigencies of government. To render it productive it must be laid on those articles, which, from the manners or circumstances of the people, are become necessities, and are in general use. This opinion is supported by the examples of every foreign country, which has imposed an excise; and even by our own excise on spirits made from home produce. By the habits of the country this liquor was become necessary to laboring people, and preparing it had become part of the business of the farmer, as much as preparing his cider, or any other supply, which his farm will produce. The object in laying the excise is not to promote health, as the canting address of the college of physicians advises, nor to prevent drunkenness, as the Secretary hints. The Secretary well knew that the habits and circumstances of new settlements in particular, rendered the use of spirits in some degree necessary; and the reasons that operate in favour of the present excise will necessarily extend to every thing in a similar situation.

To prove that it is not inconsistent with liberty, the report (page 2) asserts, that, "it has not the features of other excise laws"—that there is not the summary and discretionary jurisdiction in the excise officers, contrary to the course of common law, and in the abridgment of the right of trial by jury—that there is not a general power in the same officers to search and inspect indiscriminately all the houses and buildings of the persons engaged in the business to which the tax relates."

This I readily admit; but I hope the Secretary will also admit, that the law, as it stands, is not effectual. The truth is, that many people, in a great part of several states disregard it altogether; some apparently submit to it, but while they keep two stills employed, enter only one of them; and others acquiesce for the present, in confident expectation that the law will be soon repealed.

I may venture to assert that the execution of the act will for ever be impracticable, until those very powers are vested in the officers, the want of which is the boast of the report. No excise law in the world has been effectual without them; and no people in the world have a greater aversion to excise laws than the citizens of the U. States. If then those powers are necessary to render excise laws practicable, as I firmly believe they are; and I have reason and all experience on my side; I expect the Secretary will no longer contend that excise laws are consistent with liberty. Any law that increases crimes, punishments, fines, seizures, and confiscations, is injurious to the liberty and enflaming to the happiness of the people. In all countries, where the excise has prevailed, it has created new crimes and punishments, it has accumulated fines, seizures, and confiscations; and, by inevitable consequence, these evils, which it engenders, have proved injurious to the liberty, and enflaming to the morals of the citizens. What instrument, indeed, can more effectually prepare a people for slavery, than that, which sets their interest in opposition to their honesty, and which must either destroy their virtue or ruin their fortune with its pressure?

Philad. April 21. SIDNEY.

PRICE OF STOCKS.			
Six per cents, per £.	-	-	20/.
Three ditto	-	-	11/6 to 12/.
Deferred: ix ditto,	-	-	12/- 12/6
Final settlements, &c.	-	-	15 - 16
Indents	-	-	11/3
Half share Bank Stock	25 per cent advance.		

## PHILADELPHIA.

APRIL 23, 1792.

By a vessel arrived here on Friday last, from the Cape, we learn that the remainder of the 6000 troops, expected for the relief of St. Domingo, have reached that island.

On Thursday last died at his lodgings in this city, BIGTREE, one of the Indian Chiefs of the five nations, that arrived here about six weeks since. His illness was not of more than 20 hours continuance.—His corpse was interred on Saturday.

On Wednesday evening last, a number of disorderly persons assembled round the Jail in New-York, behaving in a riotous manner, breaking the lamps, &c.—Fortunately the friends of legal restraint and good order, with the exertions of the police, prevented any dangerous excesses being committed. Mr. Duer, it seems, was their object.

A New-York paper of Thursday informs, that the Barbers of that city have raised the price for shaving from six pence to eight pence, on account of the extraordinary and universal addition to the length of the chin, that has taken place there since the late failures.

Accounts from Pittsburgh, to the 14th instant, mention several murders and depredations, in addition to those stated in our last, committed by some scuffling parties of Indians along the waters of the Ohio.

The extraordinary swell of the Susquehanna, during the present spring, has afforded many large boats an opportunity of coming full loaded down that river, having all passed the various falls, rapids, &c. in safety.—One of these boats is 80 feet in length, 14 wide, & had on board 1950 bushels of wheat, a large quantity of hemp, &c.

We agree with Camden (in the General Advertiser of Saturday) that humanity is better pleased with the conduct of the judges of the Eastern Circuit: but Camden must allow, that they too have, though in a delicate manner, passed sentence of unconstitutionality on the invalid law.—We deny Camden's assertion; and assert that the word "impeachment," was several times mentioned in the H. of R., although no motion was made on the subject. We do not mean to muffle up the judges any more than Congress, in the cloak of infallibility: we wish to see both parties amply clad, that it to say, with the garb of wisdom and righteousness. The old cloak being worn to rags (of which there is a great scarcity at present) may be sent to the mills; and when manufactured into foolscap paper, may be used for printing panegyrics on the measures of government.

He must be a venal wretch, indeed, who thinks that because a man holds a lawful office under government, therefore he is obliged to approve and flatter the most arbitrary measures of that government.

There are who praise without measure; because they probably conceive their interest might suffer by a contrary conduct. With an eye to the man, they approve his work without attention to its intrinsic merit. Were such believed, it might appear that every thing is going for the best, and that there is no room for amendment. That there is wisdom displayed in our public councils, no one can deny—that we enjoy a considerable share of prosperity is evident: But that some measures have produced evils, experience testifies,—that a change of measures might bring about a change of circumstances is clear.—Then while there is room for improvement, why be satisfied with our present progress towards political prosperity? [Gen. Adv.]

The Speaker of the Irish House of Commons was insulted by a number of persons, who were irritated at being turned out of the galleries of that House.—This piece of intelligence was ONCE ONLY mentioned in an American paper, entitled, the National Gazette—Ergo, it includes an admonition to the citizens of the U. States, that they should, on a similar occasion, act in the same manner—excellent logic, truly!

\*\*\* The Printing-Office of the National Gazette is removed from No. 239, to 209, High (or Market) Street, above fifth Street.

RAN away on Wednesday night last, a Negro Man, about twenty-three years old; had on a light coloured short coat: took with him a pair of leather breeches and a pair of green stuff do. a beaver hat half worn, narrow brim and deep crown; a pair of boots; striped cotton and silk stockings—he is slim made—reads and writes a legible hand—has, I am informed, procured a pass and certificate of his being a free man. It is probable he will endeavor to get on board some vessel, either at this place or New-York. He has a small fear under his chin occasioned by cutting out a vein. I will give Forty Dollars reward to any person who will deliver him to me at this place, and pay all reasonable expenses.

ANDREW MOORE.  
No. 118 Spruce-Street.

April 23.