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THURSDAY, May 8.

MR. W. Smith said that it would be improper to take off the embargo, as to vessels for the West-Indies. But, in regard to others, he thought that they might be suffered to go.

Mr. Giles said, that from what he had heard (referring perhaps to what had fallen from Mr. S. Smith), he was more than ever convinced of the impropriety of losing the embargo. We had sent an agent to the West-Indies. It would be wrong to take off the embargo, till we had at least some intelligence from him.

Mr. Fitzsimons recommended a delay of a few days, till we should hear from some quarter, farther on the matter.

Mr. Lyman was sorry that the resolution had been laid on the table. It would lead to an idea that the embargo was to be taken off, and of this he had no conception.

Mr. Heister was of opinion that the embargo should be taken up at a very early day. He saw no reason why it should be delayed at all. The question should be decided in sufficient time to let intelligence be conveyed to the extremities of the union, by the common way, without the expense of sending expresses. It required thirteen days, to send notice to Georgia; and if people did not receive positive notice that it was to continue, they would consider it as laid aside.

Mr. Hillhouse, Mr. Bourne, and Mr. Kittera, spoke each a few words. Mr. Tracey ended the conversation by observing that the whole day would be spent in talking whether or not this business should be taken up. This was mere trifling. Put it to vote, at once.

The question was put, and the resolution was deferred.

The House then went into a committee, on the report of the ways and means. Mr. Sherbourne in the chair.

The discussion of the tax on carriages was resumed. It had yesterday been moved to strike out the resolution.

Mr. Nicholas was of opinion that an addition of two and an half to the impost of seven and an half per cent. of impost, would be more than sufficient for supplying all the money wanted. Under this head, the member went into a variety of estimates, to prove his assertions. He likewise said that if the House were to pass this act, the courts of justice in Virginia would not support or enforce it; and what could the House do in that case? As one reason why much money ought not to be wanted, he said, that instead of five thousand men, the American army did not consist of more than two thousand.

Mr. Fitzsimons said that if the House did not want the money, he hoped that they should not attempt to raise it. But he did not agree with the gentleman who spoke last, as to the non existence of a necessity of that sort. He stated a variety of reasons for differing in opinion from the member on this point. Mr. S. Smith had said, that the imposts of 1794 would equal those of 1792. This would not be the case in the port of Philadelphia; they were less than they had been formerly, and they were decreasing. Among these articles, the importation of wine, both from Europe and Madeira was much lessened. Upon the whole of this prospect, he could not infer that the proposed two and an half per cent. of additional impost, would be productive. A war, if it took place, would put an end to the most of it.

Gentlemen had, no longer ago than yesterday, spoken of renewing the sequestration business. The very attempt to carry such

a measure, though that attempt were to fail, would injure the foreign credit of America. Adverting to the reluctance with which taxes were granted, Mr. Fitzsimons said, that it was not the mere passing of an act to fortify ports and harbours, or to build fleets, that would do service. Acts must likewise be paid for the raising of money. Indirect taxes had been highly censured. But in the present posture of affairs, they were absolutely necessary. The impost, as he had before observed, was but a precarious resource. As to the land tax, which had been spoke of, it was ousted in the committee by the whole members at once, with an exception of eight or ten gentleman. If these taxes were struck out, it would still be necessary to recur to a land tax.

Mr. S. Smith said that the member from Virginia was misinformed, as to the number of the American army. They were considerably higher than two thousand. He approved of most of the taxes already voted. If the sum produced by them should happen to exceed the expenses of the current year, he saw nothing wrong in that. A surplus in the treasury was a good thing, if it should chance to exist. It would be hoped, be applied to diminish that bugbear, the national debt. As to what had been remarked by the member from Pennsylvania (Mr. Fitzsimons), with respect to the diminution of imports this year, they were not so great indeed as in 1793, but greater than they were in 1792. At New-York, there had this year been a prodigious importation. He would not controvert the assertion with regard to the port of Philadelphia, but a month ago a friend of his had bought, in this town, an hundred and fifty hogheads of sugar, at twelve dollars per hundred weight, and the gentleman himself had, two days ago, stated in this house, that the price of sugar was only ten dollars per hundred weight. Of consequence, the supplies must have been considerable, since the commodity had sunk so considerably in its value. To Baltimore vast quantities of produce had been imported from the West-Indies. Of British goods, greater supplies were coming over from England, than had been ever known. He had stated the augmentation of impost, under the impression of there being no war. He was quite aware, that if such an event took place, there was an end to that prospect.

Mr. W. Smith. We ought not to depend on the existing revenues of impost. Whatever the importation of this Spring may be, those of the fall must come far short of them. He recommended a state of readiness for contingencies, and he entered into a variety of official details, to ascertain the propriety of adopting effectual measures to raise money for the public service.

Mr. Nicholas apprehend no danger of a war. The conduct of the American government had been so moderate and pacific, that it held out the greatest encouragement to foreign merchants for sending their property to this country. The executive had shewn, that no outrages, on the part of Britain, would drive the United States into measures that might lead to a war.

Mr. Sedgwick observed, that there had this day been some repetition of arguments formerly used. He was not sure if he was free, more than others, from this imputation; but at present, he should not engross much of the time of the committee. He had heard two extraordinary assertions. One was, that if the Congress were to pass this tax on carriages, the people of Virginia would not submit to it. If there be such a district in the United States, it was time that the House should know it. He was not to be deterred, by talk of that kind, from doing his duty. Republicans, and not submit to a majority! He did not believe any

such thing. He had a better opinion of the citizens of Virginia; and he was satisfied that if any body else had advanced such a thing the member himself would not have suffered it to pass, without animadversion. The second surprising information which he had heard this day, came from the same gentleman, (Mr. Nicholas.) He had spoke of the national debt, that price of our liberty, in a very exceptionable style. (This was in the first of the two speeches of which there has already been given a sketch. In this part of it, we were prevented, by an accidental noise, from hearing exactly what Mr. Nicholas said; a circumstance, that must serve as an apology for numerous omissions in the detail of these debates.) Mr. Sedgwick concluded with declaring that he could see no harm in having a surplussage in the treasury, to discharge a part of the public debt; if there should happen to be such a thing.

The question as to striking out this resolution for the taxation of carriages, was laid aside for this day, without any division.

There was then read a resolution "that after the day of there shall be paid a stamp duty, for licenses certificates of admission of solicitors, attorneys, clerks, advocates, proctors, and other officers of courts, five dollars."

Mr. Ames recommended this tax; "the most of us," said he "are lawyers; and this tax on ourselves will serve as some sort of an atonement to the public, for the rest of the bitter pills that are going through the House. In fact, the burden will not fall upon us, but upon our clients, as every duty is ultimately paid by the consumer: For this is a tax on the consumption of justice."

Mr. Sherbourne did not think that the passing of this tax, as it stood, would be any kind of mark of disinterestedness in that House; because it was only a tax on the admission of practitioners, and the gentlemen on this floor afford an evidence of our selfishness, in wishing to keep others out of the business, than of any think else." Mr. Sherbourne strongly recommended an annual tax, on all practitioners of law, both those who had been heretofore admitted, and those, who should be admitted, in future. For his own part, he should very cheerfully pay his share of the burden.

Mr. Scott would vote for totally striking out this resolution. He never should consent to the taxation of any lawful employment.

Mr. Kittera saw nothing in the objection of his colleague, (Mr. Scott) as to the taxing of a lawful employment. Innkeepers are taxed; and government has a right to tax them. It would be an instance of indelicacy in the House, to tax others, and refuse to tax themselves. Law was generally considered as a lucrative profession, and, as such, might afford a tax. In reality, it was not so much a tax on the exercise of a profession, as certificates of a right to exercise it. In the same way, a farmer must produce a title to his land: before he begins to work them; and for this he must pay. The cases had some resemblance.

Mr. Bourne informed the gentleman from New-Hampshire (Mr. Sherbourne), that it was intended by the select committee to be a tax on present practitioners, as well as on others, who were to be admitted in future.

Mr. Boudinot considered the tax as an ex-post-facto law, with regard to gentlemen who were now entered in the courts of justice. It was a tax upon something already in one's possession.

Mr. S. Smith only rose to notice the difference between the style of the gentleman's arguments of this day, and of yesterday. To-day, he would not tax any thing that was already in our possession, but yesterday he made no scruples of taxing carriages, though they had been long enough