

in the hands of their owners.

Mr. Venable pointed out many inconveniences which would arise from this resolution. The tax would be very difficult of collection, if indeed it could be collected at all, of which Mr. Venable had very great doubts. He said that it would be a tax of the utmost inequality. In some states it would be paid, and in others it would not. Supposing that an attorney were not to pay this tax, he thought it beyond the authority of government to interrupt him in the exercise of his profession, a profession to which he had been before regularly admitted, under the sanction of the laws of his country. He said, that in many parts of the union, lawyers found it requisite to practise in six or six different courts, and they would have to take out a license in each of these courts. (This is not expressed in the resolution, but from this, it seems understood to be designed.) On the other hand, a lawyer of much more employment, and who in reality had a far better income by his practice, than others; very frequently did business only in one court, and would have to pay for only one license, while others who had less employment, would pay for five or six. This is a tax upon justice, Sir. Lawyers well know how to make the client pay it, and they will make them pay double the tax. I know the end of this business. I have seen such things before. I say, Sir, that this is a tax on obtaining justice. A gentleman (Mr. Ames), has told us, that we should tax ourselves to shew our liberality; and so we are to come forward with a self-denying ordinance! But the gentleman says; in the same breath, our clients will pay it. True, Sir. They will pay it. Our clients will pay it double. It will be of great service in raising a bill. Put is this argument of the gentleman consistent? At one moment he bids us shew our liberality, by taxing ourselves; and then declares, that the tax will be paid for us by others. Will not the people see through this business, Sir, as well as we do? Will they not see, that this is a tax not upon us, but upon themselves?"

Mr. Ames explained. His expression of the consumption of law had been taken up too ferociously. He was clear, that the legislature of the U. States could lay on any tax, that any other government had a right to impose. Why then should they not have a right to tax attorneys? It had been said, that this right had not been expressly granted to them by the constitution. But how was it possible, without the spirit of prophecy and of conjuration, to have specified, in the constitution, every article of this sort? It would have been a business without end, to detail all the objects of taxation that might hereafter arise, in the progress of political contingencies. The very enumeration would have required more room than all their statute books could hold. Mr. Ames preferred the idea as an absurdity, that nothing could be taxed, unless it had been marked out in the constitution. As to the present resolution, it had been said, how was the tax to be collected? He saw no peculiar difficulty in this matter. It was likewise alleged, that if attorneys refuse to pay this, you cannot divest them of their right to practise in the courts, wherein they have already been admitted. To this the answer was, that when the courts of the several states granted to the lawyers a license to practise, they did not, in this permission, imply that they should pay no taxes. Mr. Ames knew that it was an unpopular kind of doctrine, to speak about the extent of the powers of Congress, in regard to taxation; but he was satisfied to have done his duty. He had no kind of reluctance to meet this tax.

Mr. Kitteridge said, that the objections advanced against this tax are equally strong against others; for example on sugar bakers, innkeepers and tobaccoists: some inconveniences had indeed been pointed out; but, upon the whole, the tax was a proper one.

Mr. Giles said the tax on lawyers, physicians, and clerks, was formerly a popular scheme in Virginia. The tax was adopted, but the courts of the state afterwards declared it to be unconstitutional, and it had been repealed. He disapproved of the present

proposal.

The resolution was finally passed, with some amendments. Clerks of courts were to be exempted.

The next resolution read was that for a stamp duty of five cents on every transference of an hundred dollars of bank stock.

Mr. Macon proposed, as an amendment, that ten cents should be inserted in the resolution, in place of five.

Mr. Boudinot and Mr. Clerk objected to the resolution, on this ground, that too great a variety of stamps would be required, which must produce much confusion, especially in the countries at a distance from places where stamps could be had. The stamp for a transference of an hundred dollars must be of one kind, for that of two hundred dollars must be of a different stamp and so on.

The amendment of Mr. Macon was rejected, and the resolution passed, that there should be a duty of five cents on each hundred dollars transferred.

Mr. S. Smith said that this duty would easily be collected, as a book of transfers was kept at every bank, which could be stamped.

It was then moved to strike out the duty on all sales at auction. This motion was negatived.

Mr. S. Smith next moved to strike out the resolution as to tobacco. It passed against his motion—yeas, 41—noes, 25.

The land tax was rejected, without a division, by a very large majority.

At three o'clock the House adjourned.

*An Act directing a Detachment from the Militia of the United States.*

SEC. 1. **B**E it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the President of the United States be, and he is hereby authorized to require of the executives of the several states, to take effectual measures, as soon as may be, to organize, arm, and equip, according to law, and hold in readiness to march at a moment's warning, the following proportions, respectively, of eighty thousand effective militia, officers included, to wit—From the state of Georgia, one thousand three hundred and thirty three; from the state of South-Carolina, three thousand five hundred and fifty; from the state of North-Carolina, seven thousand three hundred and thirty one; from the state of Kentucky, one thousand five hundred and thirty two; from the state of Virginia, eleven thousand three hundred and seventy seven; from the state of Maryland, five thousand four hundred and eighteen; from the state of Delaware, one thousand two hundred and fifty six; from the state of Pennsylvania, ten thousand seven hundred and sixty eight; from the state of New-Jersey, four thousand three hundred and eighty eight; from the state of New York, seven thousand nine hundred and seventy one; from the state of Vermont, two thousand one hundred and thirty nine; from the state of Connecticut, five thousand eight hundred and eighty one; from the state of Rhode-Island, one thousand six hundred and ninety seven; from the state of Massachusetts, eleven thousand eight hundred and eighty five; from the state of New-Hampshire, three thousand five hundred and forty four.

SEC. 2. **A**nd be it further enacted, That the detachments of militia aforesaid shall be officered out of the present militia officers, or others, at the option and discretion of the constitutional authority in each state respectively.

SEC. 3. **A**nd be it further enacted, That the President may, if he judges expedient, authorize the executives of the several states, to accept any independent corps of cavalry, artillery, or infantry, as part of the detachments aforesaid, provided, they shall voluntarily engage as corps in the service.

SEC. 4. **A**nd be it further enacted, That the said militia shall not be compelled to serve a longer time, in any one tour, than three months after their arrival at the place of rendezvous: And that, during the time of their service, besides their pay and other allowances, which shall be the same as the troops on the military establishment of the

United States, they shall receive at the rate of one dollar and sixty cents, for clothing, per month.

SEC. 5. **A**nd be it further enacted, That the President of the United States be, requested to call on the executives of the several states, to take the most effectual means, that the whole of the militia, not comprised with in the foregoing requisition, be armed and equipped according to law.

SEC. 6. **A**nd be it further enacted, That this act shall continue and be in force, for the space of one year from the passing thereof, and from thence to the end of the next session of Congress, and no longer.

Signed, approved, &c. May 9, 1794.

FRANKFORT, March 1.

**A**T the last Assembly of the State of the circle of Swabia, at Ulm, which took place about the latter end of last month, to take into consideration on the demand of the Court of Berlin, to supply the Prussian army on the Rhine with provisions, the majority of suffrages was wholly unfavourable to the claims of the Prussian cabinet; and it was even thought useless to contest the other circles on this subject. It has been resolved, on the contrary, to send an embassy to the Emperor, to solicit his protection, and to intreat him that the above-mentioned demand be withdrawn. Meanwhile the third contingent is resolved on, and they are already preparing to pick out of the mass of the inhabitants, a militia of 40,000 men, who will be divided into regiments, well armed, and provided with regimentals.

The Courts of Wurtemberg and Baden, have already carried this measure into execution.

With regard to the circles of Franconia and Bavaria, intelligence has been received that they have positively refused the demands of Prussia; and the Elector Palatine of Bavaria, who seems to be the least disposed to approve of the plan of Prussia, has made a formal protest against the Convention of the six circles at Frankfort, written and issued by the Elector of Mainz.

The resolution which may be taken by the circle of the Upper Rhine is not yet known. The Prussian Minister, Count Hardenberg, has been sent to the Landgrave of Hesse Cassel, to induce that Prince, by negotiation, to give his vote in the Assembly of the States, in favour of the requisitions of the cabinet of Berlin.

His Prussian Majesty, finding that his plan of supplying his army has been rejected by some of the circles and that of the Court of Vienna, recommending the rising in arms, has gained the preference; has manifested his disapprobation of a general armament of the inhabitants of the Empire.

The French commissioners dine almost daily with General Kligreuth. Their negotiations go on but slowly; and it appears they have not brought with them a sufficient sum of money to pay off the assignats issued at Mainz during the siege. They have been obliged to demand fresh remittances from the committee of public welfare at Paris.

LONDON, March 17.

Intelligence is received, that the French have for the present changed their intentions of visiting Great Britain, first intending the conquest of the Island of Jersey. The force is collected at St. Maloes; the number announced is 10,000 men. The force at Jersey consists of the 93d regiment, which is 600 strong; about 800 royalists in British pay; five companies of invalids; and about 4000 militia.

A letter from Lyons, has the following curious paragraph: "Jean Baptiste Victorie Guillotine, M. D. formerly of Lyons, was lately among the multitude who have been executed here: he was charged with having corresponded with persons at Turin. It is an extraordinary thing that he should suffer death by an instrument of his own invention. He died with great reluctance; and declared, that when he produced his instrument to the world, it was from motives of humanity alone!"

On the 23th ult. the grand arsenal of Corunna was burnt down. Sixty persons perished in the conflagration, and 30 others were dangerously burnt. It is supposed to have set on fire by the French refugees, four of whom are taken up, on suspicion.

By an American gentleman who left Brest on Friday last we learn, that there were thirty one sail, besides a great number of frigates lying at single anchor, ready to put to sea at the shortest warning. They were all apparently in excellent condition.

Their supposed object is for the present to intercept if possible the Gibraltar home ward bound fleet, which consists of 170 sail and having, it is thought, a very strong convoy. It is to be hoped Lord Howe's appearance will cool the ardor of the expec-