

and the great number of her squadrons and cruising frigates in those seas, circumstances whereby her trade is probably rendered more secure than ours. And thirdly, because although her merchants cannot carry the East-India and China goods, directly, to the French, Spanish and Dutch possessions in the West-Indies and South America, they can and do carry those goods, in immense quantities, to their own islands, from whence they are known to find their way, by means of an illicit trade perhaps connived at by those employed to prevent it, into the places, of which we suppose ourselves to possess the exclusive supply.

As to the example of England, which is said to have laid an export duty, analogous to the tax on drawbacks now proposed; it was observed, in the first place, that the experiment in England has not been long enough made, to enable us to judge of its success. Secondly, that so far as time has furnished information on that head, the experience of England is against the plan, her exports having diminished since the period when that tax was laid; and thirdly, that what is called a tax on exports in England is, in fact, a premium paid for convoy, which the government, in consideration of this premium, engages to furnish, and does furnish to every ship sailing from her ports. An arrangement which enables shippers to obtain their insurance at a lower rate. So that the duty on exports, instead of being a tax on the trade of England, is merely a part of the premium of insurance which the merchants pay to the government instead of paying it to the underwriters; whereas, in our case, as we give no convoy, it would be a mere tax upon our trade, which our merchants must pay in the first instance, and might or might not be able to get back from the consumers.

If they should prove unable to get it back from the consumers, by reason of the competition, which the augmentation of price, consequent on the duty, might create or increase, the trade must in the end be ruined; and with it must perish not only a great portion of our revenue and of our navigation, but also of the industry of our seaport towns, which is nourished and sustained by our navigation.

If on the other hand; they should prove able to levy this tax, ultimately, on the consumers, still, it was urged, would the question remain, whether the tax would be sufficient, to induce the merchants to avoid our own ports; and either to go directly to the consumers, from the places where the commodities are produced; or, where that cannot be done, to touch at some ports where no such duty is laid? In neither of which cases, we should not only lose the revenue expected from duty, but also affect, to a degree not easily foreseen, all those branches of industry in our country, which are connected with the landing, storage, and re-shipment of goods, and the arrival, repair, and supply of ships.

The duty of two and a half per cent. on the amount of a valuable cargo, it was observed, is a premium sufficient to afford a very strong temptation to avoid our own ports. Men of small capital, who could only import parcels of goods, on freight, might not be able to do this, and therefore must pay the duty; while large capitalists, who import entire cargoes, in their own, or in chartered ships, might be able to do it, and thus avoid the duty; whereby a monopoly would be created, to the very great detriment of our commercial interest; the prosperity of which depends far more on the mass of small capitalists, than on the small number of great ones.

It was further urged, that this measure so hazardous itself, and the mischiefs whereof, should it prove unsuccessful, must always take place, and may have become irreparable, before they can be perceived, is by no means necessary; since the two first parts of the secretary's plan, the additional duties on wines and tea per cent. articles, will afford an additional revenue of from six to seven hundred thousand dollars; to which might be added 200,000 dollars by one and a half per cent. per pound additional on brown sugar; and 50,000 by a like addition per pound on coffee; making in the whole an additional re-

venue of at least 900,000 dollars, which is more by 50,000 dollars than the sum proposed to be raised. It was shewed by a statement of the duties on brown sugar, for six successive years, which is annexed to this report, (No. V.) that the net product of that article, at duty of one and a half cents per pound, from the beginning of 1793, to the end of 1797, a period of five years, increased from dollars 646,715 to dollars 735,671; and that the average net product, for a period of six years, from 1793 to 1798 inclusive, was dollars 586,292.

It was contended that although an addition of one half cent was made to that duty in 1797, and the product in 1798 nevertheless appeared to be less than in former years, being only dollars 630,791, it stated from the returns, yet no conclusion unfavourable to the duty could be drawn from thence; because the returns for that year were very deficient; two quarters being wanting from Philadelphia and Charleston, and four from Savannah; which, probably, had reduced the apparent amount much more than the actual receipt had been augmented by the additional duty. Hence it was inferred, that the consumption and importation of brown sugar, had not been injuriously affected by the former duty; and that the average net product being at the rate of dollars 200,000 for every half cent of duty, that sum might be expected from the proposed augmentation.

On the subject of coffee, it was shewn by a statement of duties on that article, for six successive years, from 1793 to 1798 inclusive, which is also annexed hereto, (No. IV.) that the average net product of those duties, during the period in question, was dollars 498,762 although the returns for the last year in the period were in excess, as has been already stated, and no addition has been made to the duty since 1792. Hence it was inferred, that an additional half cent might safely be laid on that article; also, which, as the present duty is five cents per pound, would produce dollars 50,000.

Such were the arguments for and against the proposed tax on drawbacks; and such the objects of revenue which it was thought might with more safety and propriety be adopted in its stead.

The committee did not deem it their province to pronounce any decision on these points; but solely to bring them into the view of the House, and submit them to its consideration.

There was, however, one proposal made, which does not appear to them to be of a doubtful nature and which they have therefore thought it proper to recommend.

In the act allowing drawbacks, there is a provision, that one per cent. on the whole amount of them, shall be retained in order to defray the expense of management. Afterwards, one-fourth per cent. was added to this first deduction, in lieu of stamp duties on debentures. It has been suggested by the secretary of the treasury, that the sum thus retained, is found insufficient to defray the expenses incident to the allowance of drawbacks; and the committee are of opinion that it will be proper to double it. In that case, the reduction made by the government, for the expense of management, and in lieu of stamp duties on debentures, will amount to about dollars 100,000 annually; which, as the present amount does not exceed dollars 50,000 will be a further addition to the revenue of dollars 50,000.

Having thus brought the whole subject into view, as fully as seemed to them to be proper, the committee beg leave, in order to take the sense of the house on the various matters shewed in their report, to submit to its consideration the following

- RESOLUTIONS:**
18. Resolved, That it is expedient to lay an additional duty of per centum on the amount of the present duty upon wines imported into the United States.
  20. Resolved, That it is expedient to lay an additional duty of per centum *ad valorem* on such goods, wares and merchandizes, imported into the United States, as are now subject to a duty of ten per centum *ad valorem*.
  21. Resolved, That it is expedient to lay a tax on drawbacks allowed by law, for goods re-exported

from the United States; according to the plan proposed in the letter of April the 10th, 1800, from the secretary of the treasury to the committee of ways and means.

4th. Resolved, That it is expedient to lay an additional duty of per pound on brown sugar and coffee, imported into the United States.

5th. Resolved, That it is expedient to retain per centum on all drawbacks allowed for goods re-exported from the United States, for the expenses incident to the allowance thereof, and in lieu of the stamp duties on debentures; in addition to the sums heretofore directed by law to be so retained for the aforesaid purposes.

### CONGRESS.

HOUSE OF REPRESENTATIVES.

Wednesday, May 14.

A message was received from the Senate, by Mr. Otis, their secretary, informing the house, that the Senate have resolved that the resolution for repealing two of the laws passed by the governor and judges of the Mississippi territory, be postponed till next session of Congress—and that the Senate concur in the amendments of this house to the bill supplementary to the act to augment the army of the United States, with amendments.

The amendments having been taken into consideration, the first, which was to fix the day of disbanding the army on or before the 15th of June next, was concurred in.

The second amendment which was to insert a proviso, that nothing in the act contained should be construed to authorize a reduction of the first four regiments of infantry, two regiments of engineers and two companies of light dragoons, or of the general and other officers of the staff, appertaining thereto, was agreed to.

The third amendment was to allow three months additional pay, instead of two, as proposed by the House—which was carried—yeas 35.

No further business appearing before the house, on motion of Mr. Goodrich, a resolution for the appointment of a joint committee to wait on the President, and inform him of the proposed recess, was adopted; and was concurred in by the Senate.

Mr. C. Goodrich, from the joint committee, reported that they had performed that service, and that the President informed them he had no other communication to make, except his good wishes for their health and happiness, and that he wished them a pleasant journey to their respective homes.

A message having been sent to the Senate to inform them this house was ready to adjourn, after a few minutes, a motion was made for that purpose, and carried—when

Mr. Speaker, after taking an affectionate farewell of the members, and expressing his wish for their safe return, and happiness during the recess, adjourned the house till the third Monday in November next.

### LIST OF ACTS

Passed during the first session of the Sixth Congress of the U. States.

- 1 An act for reviving and continuing suits and proceedings in the Circuit Court for the district of Pennsylvania.
- 2 An act extending the privilege of franking to William Henry Harrison, the delegate from the territory of the United States, north-west of the Ohio; and making provision for his compensation.
- 3 An act supplementary to the act entitled "An act to provide for the valuation of lands and dwelling houses and the enumeration of slaves within the United States."
- 4 An act for the relief of persons imprisoned for debt.
- 5 An act for the preservation of peace with the Indian tribes.
- 6 An act to repeal part of an act intitled "An act to provide for mitigating or remitting the forfeitures, penalties and disabilities, accruing in certain cases therein mentioned, and to continue in force the residue of the same."
- 7 An act for the relief of John Vaughan.
- 8 An act giving further time to the holders of military warrants to register and locate the same.
- 9 An act to suspend in part, an act entitled "An act to augment the army of the U. States, and for other purposes."
- 10 An act further to suspend the

commercial intercourse between of the United States to borrow money the United States and France and new for the public service.

11 An act for the relief of James Yord.

12 An act providing for the second census or enumeration of the inhabitants of the United States.

13 An act in addition to the act, entitled "An act regulating the grants of land appropriated for military services, and for the society of the United Brethren for propagating the gospel among the Heathen."

14 An act to provide for salvage in cases of recapture.

15 An act declaring the assent of Congress to certain acts of the states of Maryland and Georgia.

16 An act to alter the times of holding the district Court in North Carolina.

17 An act for the relief of Campbell Smith.

18 An act to extend the privilege of franking letters and packages to Martha Washington.

19 An act to establish a uniform system of bankruptcy throughout the U. States.

20 An act to discharge Robert Sturgeon from his imprisonment.

21 An act to allow a drawback of duties on goods exported to New Orleans, and therein to amend the act entitled "An act to regulate the collection of duties on imports and tonnage."

22 An act to continue in force "An act concerning certain fisheries of the United States, and for the regulation and government of the fishermen employed therein," and for other purposes as therein mentioned.

23 An act to alter the form of certain oaths and affirmations directed to be taken by the act entitled "An act providing for the second census, or enumeration, of the inhabitants of the U. States."

24 An act for the relief of the corporation of Rhode Island College.

25 An act to extend the privilege of obtaining patents for useful discoveries and inventions, to certain persons therein mentioned, and to enlarge and define the penalties for violating the rights of patentees.

26 An act to fix the compensation of the paymaster general, and adjutants general.

27 An act to continue in force the act entitled "An act to authorize the defence of the merchant vessels of the United States against French depredations."

28 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

29 An act fixing the rank and pay of the commanding officer of the corps of marines.

30 An act supplementary to the act to regulate trade and intercourse with the Indian tribes, and to preserve peace on the frontiers.

31 An act to establish a general stamp office.

32 An act to alter and to establish sundry post roads.

33 An act for the better government of the navy of the U. States.

34 An act respecting the mint.

35 An act to continue in force the act, in addition to the act for the punishment of certain crimes against the U. States.

36 An act to repeal the act laying duties on mills and improvements employed in the manufacture of snuff.

37 An act to make further provision for the removal and accommodation of the government of the U. States.

38 An act to authorize the President of the U. States, to accept for the United States, a cession of jurisdiction, of the territory west of Pennsylvania, commonly called the western reserve of Connecticut.

39 An act to provide for rebuilding the light house at New London; for the support of a light house at Clark's Point; for the erection and support of a light house at Wigwam Point; and for other purposes.

40 An act supplementary to the laws now in force fixing the compensations of the officers of the Senate of the House of Representatives.

41 An act to divide the territory of the United States north-west of the Ohio, into two separate governments.

42 An act to enable the president

to continue in force an act laying an additional duty on salt imported into the United States, and for other purposes.

44 An act to authorize the allowance of a credit to William Tazewell.

45 An act to authorize the sale and conveyance of lands in certain cases, by the marshalls of the United States; to confirm former sales;

46 An act for the regulation of public arsenals and magazines.

47 An act making appropriations for the support of government, for the year one thousand eight hundred.

48 An act making appropriations for the military establishment of the United States, for the year one thousand eight hundred.

49 An act to establish the district of Kennebec, and to annex to New London, to alter the district of Bermuda Hundred and City Point, and further to amend the act regulating collection of duties on imports and tonnage.

50 An act to amend the act, intitled "An act for the sale of the lands of the U. States in the territory north-west of the river Ohio, and above the mouth of Kentucky river."

51 An act to make appropriations for the navy of the United States during the year 1800.

52 An act to ascertain the compensation of public ministers.

53 An act supplementary to the act entitled "An act to establish the treasury department."

54 An act to authorize the issuing of certain patents.

55 An act directing the payment of a detachment of the militia under the command of Major Thomas Johnson, in the year 1794.

56 An act to retain a further sum on drawbacks for the expenses incident to the allowance and payment thereof, and in lieu of stamp duties on debentures.

57 An act to make provision relative to rations for Indians, and for their visits to the seat of government.

58 An act to authorize certain expenditures, and to make certain additional appropriations for the year 1800.

59 An act to lay additional duties on certain articles imported.

60 An act enlarging the powers of surveyors of the revenue.

61 An act to appropriate a certain sum of money to defray the expenses of holding a treaty or treaties with the Indians.

62 An act to make further provision for the children of Col. John Harding and Major Alexander Freeman, deceased.

63 An act supplementary to the act establishing the mint, and regulating the coin of the U. States.

64 An act supplementary to the act to suspend part of an act intitled "An act to augment the army of the United States and for other purposes."

65 An act to continue in force the act, in addition to the act for the punishment of certain crimes against the U. States.

66 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

67 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

68 An act supplementary to the act establishing the mint, and regulating the coin of the U. States.

69 An act supplementary to the act to suspend part of an act intitled "An act to augment the army of the United States and for other purposes."

70 An act to continue in force the act, in addition to the act for the punishment of certain crimes against the U. States.

71 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

72 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

73 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

74 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

75 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

76 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

77 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

78 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

79 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

80 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

81 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

82 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

83 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

84 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

85 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

86 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."

87 An act to continue in force for a limited time an act entitled "An act to prescribe the mode of taking evidence in cases of contested elections for members of the House of Representatives of the U. States, and to compel the attendance of witnesses."