fortign poets, a great defalcation see on imported merchandine must nount under existing laws and consociety of delars. It would in my an estimate of ways and means in with actuality, to calculate in the re than 2,500,000 dollars at the pre-

ches.
I conquiry of the committee, respecting the escaptics which is thought practicable and a nawcred, without heattation, that the rate in the event of ear, be doubled without danchingee. There will in such an event, be amurgime at that rate, than there is now legitutes. With that increase the duties up here on an average than those paid on in Lughand, Parse and most other country will be column is with more ease to go d less inconvenience to the people, than sed to the name amount in any other manner.

eted salt might now be calculated on at

o which adding the proceeds of the sales of public lands estimated, as by annual report, at

fakes an aggregate of and leaves a deficiency of

In order to complete the net revenue of \$ 9,600,000 wanted for the service of 1813.

On the basis of annual loans of 10,000,000 of dollars during the continuance of the war (which is the sam assumed by the committee and which considering the expences already voted by Congress is not more than will be wanted) and estimating, at the lowest rate, the interest on the loan of 1813, the deficiency for 1814 to be provided for by other resources, will amount to 4,200,000 dolls. The expences of assessment and collection and incidental losses on the internal taxes, from the proceeds of which this deficiency must be supplied, may be estimated at 15 per cent. In order to produce a neture venue of 4,200,000 dollars, the gross amount of taxes onto therefore be pear five millions of dollars. As the taxes which may be organized during the present session of compacts, will not become due till the ensuing year, and as his infliciently ascertained from universal experience, that taxes will not produce their full normal amount in the first year they are in operation, it may be relied on that a gross amount of five millions, intended to produce a nett revenue of 4,200,000 dollars, will not yield that sum until the year 1814, nor produce in 1815 more than 3,500,000 dollars. Five millions of dollars will therefore be assumed as the gross amount of taxes (including the expences of assessment and collection and the incidental losses) necessary to be raised at this time. That sum is calculated to cover the interest on the loans of ten millions a year wanted for the service of the vears 1812 and 1813. Leading the selection of the additional taxes, which may hereafter be necessary to provide for the interest of subsequent loans, to be made according to the experience which will be afforded by those two years.

Before I proceed to mawer the enquiry of the committee respecting a selection of the internal taxes now necessary permit me to observe that it was stated in the annual report of December 10,1808, that no internal taxes either direct or indirect were contemplated, even in the

the respecting a selection of the internal taxes now necessary permit me to observe that it was stated in the annual report of December 10,1808, that no internal taxes either direct or indirect were contemplated, even in the case of hostilities carried against the two great beligerent powers." An assertion which renders it necessary to shew that the prospect then held out was not deceptive, and why it has not been realized.

The balance in the treasury amounted at that time to near fourteen millions of dollars. But sware that that surplus would in a short time be expended, and baving stated that the revenue was daily decreasing, it was at the ame report proposed "that all the existing duties should be doubled on importations subsequent to the first cay of January, 1809." As the nett revenue accrued from customs during the three years, 1809, 1810 and 1811, has without any increase of duties exceeded \$ 25,000,000, it follows that if the measures then submitted had been adopted, we should after making a large deduction for any supposed dimination of consumption arising from the proposed dimination of consumption arising from the proposed dimination of consumption arising from the proposed dimination of the submitted had been adopted, we should after making a large deduction for the proposed dimination of the submitted had been adopted, we should after making a large deduction for the proposed submitted that the time the necessity of research that have the necessity of research to the proposed submitted had been according to taxation is increased. It is therefore also propose to observe that at that time the subject of the renewal of the charter of the Bank of the United States had been referred by the senate to the secretary of the treasury, are ited any symptom appeared from which its absolute dissolution without any substitute could have been anticipated. The renewal in some shape, and on a more extensive scale was confidently relied on; and accordingly, in the report scale during the capital of the bank to \$5.3

and exceedly brought into action, will be found supply milicient to meet the present energency. If it respect to internal taxes, the whole amount to be raised is no nederate, when compared either with the population and sith of the United States, counts the hurrison land on moreon mainon by their governments, that no doubt exters the ability or will of the propie to may without any real morrownence, and with cheerfulnes, the proposed WAR TAXES. For it is still hoped, that the ordinary some revenue of the Ustates will be nofficient to reinforce within a reasonable period, the losses obtained during the war, and that neither a perpetual and mereasing public debt, may a permanent weaken of ever progressing taxation, shall be entailed unon the nation. There evils, cannot, however, be otherwise avoided than by the speedy or ganization of a certain revenue. Delays in that texpect, and a reliance on indefinite losses to defeay the way exceptions to the losses themselves, would be equally unsate and rumous; would in a short time murre public creeks, hupped the raisional resources, and ubtinately render much heavier and perpetual taxes absolutely necessary.

Of the gross amount of \$5,000,000 by internal taxistion, it is respectfully proposed, that 3,000,000 should be raised by a direct tax, and 2,000,000 by the most proposition, be a much greater shreet tax, than 62,000,000 by dired in the year 1798. If this, permit nie, to not another give of the subject.

The direct taxes laid by the several states, during the last years of the revolutionary way, were generally more heavy than could be pair with the invenience. But during the years 1785 to 1789, a manual direct tax of more than 8,200,000 [S. 25,180] was raised in Pennsylvania, which ears not oppressive, and was paid with great punctuality. The increase of population alone, and withing regard to the attite greater risesses of weaking and with great punctuality. The increase of population alone, and withing regard to the attite may be supposed to be underly and present

much dimunish the weight, if they do not altogether obvious that objection:

1. Of the articles actually consumed in the western states, there are two of general consumption, on which distinged are two of general consumption, on which those states, they will pay nothing or less than the Atlantic states. On salt, they will pay nothing, as the whole quantity consumed these is of domestic origin; and this observation of the duty on that article, since it will tend to equalise the operation of the duty on that article, since it will tend to equalise also the produce of the maple, and pays no duty. And in time of war, it is probable, that the residue of their consumption, will, in a great degree, consist of N. Orleans sugar, also duty free.

2. A considerable portion of the direct taxes in those

3. Duties on carriages for the convergence of her.

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4. Duties on carriages for the convergence of her.

5. Duties on carriages for the convergence of her.

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A direct fox may be assessed either on the whole amount of the property or income of the people, or on certain specific objects selected for that purpose. The first mode may, on abstract principles, be considered as most correct; and a tax inid, in case of selection, on the same articles in all the states, as was done in the direct tax of 1798, is recommended by its uniformity, and supported by respectable authority. It is nevertheless become first the system of taxation respectively adopted in the arrers states, matured, modified and improved, he have expectable will properly be.

Direct tax, gross amount

Birect tax, gross amount

Duties on spirits, and licenbeen by long experience, will generally be est adapted to the local situation and circumstate; and they are certainly most con-feelings and habits of the people. It is seed that the direct tax should be laid and h state; upon the same objects of taxation rect taxes levied under the authority of the

The attempt made under the former direct tax Duties on carriages, do, of the United States to equalize the tax, by authorizing a board of commissioners, in each state, to correct the valuations made by the local assessors was attended with considerable expence, and productive of great delay. In order to obviete this inconvenience, it is proposed, that the quota assigned to each state, according to the rule prescribed by the constitution, should be apportioned by law amongst the several counties, towns, or other subdivisions of each state, adopting in each state where a state tax is now levied, the apportionment of the state tax, whether that he an absolute quota fixed by a previous state law on the county or town, or whether it be only the amount which shall appear to have been last laid on such county by the operation of the general state laws imposing a direct tax; making the apportionment in the states where no state tax is now levied, according to the best in-formation and materials which can be obtained; formation and materials which can be obtained; and authorising the states respectively to alter the apportionment thus made by law at any time previous to the day fixed by law for assessing the U. States' tax on idividuals. The whole process of assessment will thereby be reduced to that of assessing the quota on each county, town, or other subdivision, on the lands and inhabitants of such subdivision. It will be as simple, and may be effected as promptly, and with as little expense, as the assessment of a county tax and the objects of taxation being the same, it may be still more facilitated by authorising an adoption of the state assessment on individuals, whenever it can be obtained from the United States, during one year, prior to the first day of October, 1811, and amounting to 61,316,835 dollars.

The goods, wares and merchandize, expense, as the assessment of a county tax and the objects of taxation being the same, it may be still more facilitated by authorising an adoption of the state assessment on individuals, whenever it can be obtained from the United States, during one year, prior to the first day of October, 1811, and amounting to 61,316,835 dollars.

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The goods wares and merchandize, expense, and th

See the second of the second o

leans stigar, also duty free.

2. A considerable portion of the direct taxes in those states, is laid on lands owned by persons residing in other states, and will not fall on the inhabitants. It appears, by cout, on the duties formerly raised, are estimated to

s late official statement, that more than two thirds of the land tax of the state of Ohio, are raised on land swined by non-residents. The pertion of the quota of that state, on the Usolates' direct tax, which will be payable by its introduced direct tax, which will be payable by its introduced of the mominal amount of such quota. And although the proportion may not be the same in the other western states, it is well known, that a similar result, tho not perhaps to the same extent, will take place in all from every view which has been taken of the subject, it satisfactorily appears, that the proposed amount of 3,000,000 is moderate, and cannot be productive of say real inconvenience, provided that the objects on which the tax shall be assessed be properly selected.

A direct tax may be assessed either on the whole amount of the property or income of the people, or on certain specific objects selected for that purpose. The

\$ 3,000,000 Duties on spirits, and licences to distillers gross amount, \$ 400,000 Refined sugar, 200,000 amount Retailers licences, do, 700,000 Sales at auntion do, 50,000 150,000 Stamp duties, do, 500,000 Total gross amount

Net amount estimated for 1814. But are not estimated to yield in 1812, more than

Deduct expenses of assessment and

collection and losses, estimated at

(Concluded in Page 24.) EXPORTS OF THE U. STATES.

The following letter was laid before the house of presentatives on Thursday: Treasury Department, January 21st, 1812.

ALBERT GALLATIN

16,022

IN SENATE December 17

Speech of the honourable Mr. Gives, on the mo Mr. Anderson, to strike out the word 4 ten the purpose of inserting a similar number of he ments, in the bill to raise as admitionar force.

(Continued from page 18.)

It is true, Great Britain is engaged with

ormidable enemy; but higherto she greatly the advantage in the war. Where has she lost one inch of territory i. What at quisitions of territory and population has she not made, both in the East and West Indicated. What obstacles is she now apposing to to occupation of the southern peninsula by enemy? So far from her population bein diminished at home, it appeared to be greatly increased by the last census, notwithstand all the distresses and starvations we heard of, &c. Count the number of Fr and English prisoners, and you will find that Great Britain has the advantage of perha ten to one. Her fleet is unrivalled -of cant left more free to act than at any time during he revolutionary war. He therefore co the same Great Britain, we did then, w covar d powers and resources. Yet to ! power, it is proposed to oppose only 10,000 additional troops. Mr. G. said it was uncertain how long Great Britain might keep he army upon the peninsula; but whenever is shall be withdrawn either by choice or necessity, sha will be 750,000 sity, she will have a very formidable disposale force, in numbers, skill and bravery ; 4,250,000 whether she withdraws that army or not, will find that she will command a respecta 3,500,000 force for the protection of Canada, if y wait for the breaking up of the ice, which no envelopes all the avenues of that country. Time therefore is all important and not

France, it is true, has astonishingly aggr dized herself during the existing war in Eu-rope, but it has been done at the expense of a ther nations, not of Great Britain. C. But also has had her share of the spoils also.

Let us then not undervalue our enemy. Sir, this project of limiting our efforts to be 000 men, seems to be too much upon the of a scarcerow, and it appeared to be rege ed in that light by some gentlemen. He sai Great Britain was the last nation on earth that he would undertake to frighten with at a dolls. 61,316,833 plan, he should suppose that 25,000 at would be better than 10,000, Mr. C. as