

Western Carolinian.

SALISBURY, ROWAN COUNTY, N. C. TUESDAY, JUNE 22, 1830.

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The terms of the Western Carolinian will be as follows: Two dollars and a half per annum; or two dollars only, if paid in advance. The paper will be distributed, except as the directors of the office, shall direct, gratis, to all subscribers who will insert in its columns the square for the first week, and who will pay for the balance of the year. Postage must be paid for the paper, and the subscribers, or their agents, must be notified of the terms of the paper, or they may not be entitled to it.

New Fashionable & Cheap GOODS.

MICHAEL BROWN.
In the presence of summoning to his friends, customers, and the public in general, that he is now opening, at his old stand in Salisbury, an elegant assortment of **New, Fashionable, & Cheap Goods**, direct from the cities of Philadelphia and New-York, and selected by himself, from the latest importations for the Spring of 1830: Which he offers as low as any Goods of the same quality can be bought in this market. His assortment comprises every article usually kept in Stores. Purchasers are invited to call, examine, and judge for themselves. 15
Salisbury, May 7th, 1830.

Fresh Groceries.

JUST received, and for sale very low for cash,
45 bags Coffee
6 hhd Sugar
8 do Molasses
3 bbls. Loaf Sugar
500 bushels Liverpool Salt
2 Horses fresh Rice
2000 lbs. Spin Cotton, assorted Nos.
2000 lbs. Lard, partly ground
2 bbls. Copperas.
400 lbs. Putty
12 kegs White Lead, ground in oil
Teneriffe, Lisbon and sweet Wines
See on hand,
5000 lbs. Bacon
With a general and full assortment of all other kinds of GOODS, suited to the season and place.
JOHN MURPHY.
May 7th, 1830. 8125

REMOVAL.

THE subscriber respectfully informs his customers, and the public, that he has **REMOVED HIS STORE** into his new and spacious building, just finished and fitted up in most elegant style, superior to any in the town: It is the stand formerly owned and occupied by his uncle, Daniel Cress, sen.; on Main street a few doors from the Court-House, west side: Where the subscriber hopes to receive calls from his old customers, and all others who are desirous of buying.

Cheap Goods, & Good Goods!
He is receiving, at short intervals, direct from Philadelphia and New-York, a well selected and complete assortment of

Spring and Summer GOODS, well adapted to this market, and purchased entirely for cash, which will enable him to sell very cheap for CASH, or on time to responsible customers. Among his stock, will be found a complete assortment of

DRY GOODS,
Hard-Ware, Groceries,
Cutlery, Domestic, &c.
Those who wish to purchase good and cheap Goods, will please call, examine, and judge for themselves.
DANIEL H. CRESS.
Dec. 4th, 1829. 97

N. B. The manufacturing of Stills and Tin Plate Ware, heretofore conducted by Edward Cress, will hereafter be carried on by the subscriber: who will keep constantly on hand, or manufacture to order.

Stills, and Tin Plate Ware, made of the best materials, and in the most substantial and fashionable style of workmanship, and hopes, by a strict attention to this branch of business, to merit the patronage of the public.
D. H. CRESS.

Boot and Shoe Making.

THOMAS MULL, Jr. having just received a fresh and extensive assortment of all descriptions of Northern LEATHER and Materials, of the best quality; and having in his employ from 10 to 15 Journeymen, some of whom are equal if not superior to any workmen in the United States;—he therefore feels warranted in asserting, that he is able to execute every description of work in his line of business, equal, as to style, neatness and durability, to any thing of the kind in the Union.
Having engaged **Mr. ENEZER DICKSON** as Foreman, that gentleman will, at all times, be found in attendance at my Shop, (which is on Main street, three doors south of the Court House, and adjoining the Post-Office) to receive orders, deliver work, give receipts for moneys paid, and generally to accommodate all who may patronize the Establishment.
From my extensive arrangements in business, I am enabled to give long indulgences to responsible dealers.
Grateful for the liberal patronage hitherto received, I shall use every endeavor to merit a continuance of the public favor.
Orders for Boots or Shoes, sent from a distance, shall be promptly executed, and the work sent as per order.
Salisbury, April 24, 1830. 3m125

To Journeymen Shoemakers.
Wanted, two first rate workmen, at Ladies Shoes and Pumps; to whom good wages, and constant employment, will be given, on application as above.
T. MULL, Jr.

Taken up and Committed
To the Jail of Rowan county, on 25th instant, a Negro man who says his name is **Dick**, and belongs to John Bonner, of Fairfield District, South Carolina. He is about 30 years of age, and quite black; speaks quick when spoken to; and is of common size. The owner is requested to prove property, pay charges, and take him away.
F. SLATER, Sheriff.
Salisbury, 28th April, 1830. 17

BY AUTHORITY.



Laws of the United States:

Passed at the First Session of the 21st Congress.

NUMBER 57.

An Act to provide for the appointment of a Solicitor of the Treasury.

BE it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there be appointed, by the President of the United States, by and with the advice and consent of the Senate, some suitable person, learned in law, to be Solicitor of the Treasury; and that all singular powers and duties that are by law vested, in, and required from the Agent of the Treasury of the United States, shall be transferred to, vested in, and required from the said Solicitor of the Treasury; and the said Solicitor of the Treasury shall also perform and discharge so much of the duties heretofore belonging to the office of Commissioner, or acting Commissioner of the Revenue, as relates to the superintendence of the collection of outstanding direct and internal duties: And the said Solicitor shall have charge of all lands and other property, which have been or shall be assigned, set off, or conveyed to the United States, in payment of debts, and of all trusts created for the use of the United States, in payment of debts due thereon; and to sell and dispose of lands assigned, or set off to the United States, in payment of debts, or being vested in them by mortgage, or other security for the payment of debts; and in cases where real estate hath already become the property of the United States by conveyance, extent, or otherwise, in payment of a debt, and such debt hath been fully paid, in money, and the same hath been received by the United States, it shall and may be lawful for the Solicitor of the Treasury to release by deed, or otherwise convey the same real estate to the debtor from whom it was taken, if he shall be living, or if such debtor be dead, in his heirs or devisees, or such persons as they shall appoint.

SEC. 2. And be it further enacted, That the Secretary of the Treasury shall cause to be transferred to the Solicitor of the Treasury, all books, papers, and records, belonging to, or appertaining to the office of Agent of the Treasury, or belonging and appertaining to the superintendence of the collection of outstanding direct taxes and internal duties; and the Commissioner of the Treasury, and all other officers, who have heretofore been required to cause accounts to be stated and certified, or to make out or forward lists, returns, reports, or statements, to the Agent of the Treasury, are hereby required to cause such accounts to be stated and certified, and such lists, returns, reports, and statements, to be made and forwarded to the Solicitor of the Treasury; and all lists, returns, reports, and statements, respecting outstanding direct taxes and internal duties, heretofore required to be made to the Commissioner or acting Commissioner of the Revenue heretofore made to the said Solicitor of the Treasury.

SEC. 3. And be it further enacted, That whenever any bond for duties shall be delivered to a District Attorney for suit, the Collector so delivering the same shall immediately give information thereof to the Solicitor of the Treasury, with a full and exact description of the date of such bond, the amount due thereon, and the names of all the obligors thereto; and the Solicitor of the Treasury shall thereupon make such entry thereof as the said Attorney may duly appear chargeable therewith, until the amount thereof shall have been paid to the United States, he shall have obtained judgment thereon, and delivered execution to the Marshal, or shall otherwise have been duly discharged therefrom; and the several District Attorneys of the United States shall, immediately after the end of every term of the Circuit and District Courts of the United States in their respective districts forward to the Solicitor of the Treasury a full and particular statement, as well of all cases in which the United States are parties, which are pending in said courts, as of those which may have been decided during such term, accompanied by a certificate of the clerk of such court; and it shall be the duty of the Solicitor of the Treasury to make constant and strict comparisons and examinations of the said returns of the District Attorneys, of the reports made by the Collectors of bonds delivered to the Attorneys for suit; and if it shall appear that any Collector shall make return of any bond as in suit, or delivered for suit, or shall return any bond as in suit, for the whole amount thereof, when part thereof has been paid to him, or her in suit for more than is actually due thereon, the Solicitor of the Treasury shall, immediately upon discovery thereof, communicate the same to the President of the United States; and it shall further be the duty of each Collector to accompany his return for the last quarter of every year with a particular account of bonds in suit, stating the amount actually unpaid on each; and to the truth of such account he shall certify on oath.

SEC. 4. And be it further enacted, That when any suit or action for the recovery of any fine, penalty, or forfeiture, shall be instituted or commenced, a statement of such suit or action shall be immediately transmitted to the Solicitor of the Treasury, by the Attorney instituting the same; and whenever any seizure shall be made for the purpose of enforcing any forfeiture, the Collector or other person causing such seizure to be made, shall, in like manner, immediately give information thereof to the Solicitor of the Treasury.

SEC. 5. And be it further enacted, That the said Solicitor shall have power to instruct the District Attorneys, Marshals, and Clerks of the Circuit and District Courts of the United States, in all matters and proceedings, appertaining to

suits in which the United States is a party, or interested, and cause them or either of them, to report to him from time to time, any information he may require in relation to the same.

SEC. 6. And be it further enacted, That all moneys recovered or collected by the Solicitor of the Treasury, or under his direction shall be reported by him to the officer from whom the bond or other evidence of debt was received, and proper credit be given therefor; and he shall report in like manner, all credits allowed by the course of law; or any suits under his direction.

SEC. 7. And be it further enacted, That it shall be the duty of the Solicitor of the Treasury, with the approbation of the Secretary of the Treasury, to establish such rules and regulations, not inconsistent with law, for the observance of Collectors, District Attorneys, and Marshals respecting suits in which the United States are parties, as may be deemed necessary for the just responsibility of those officers, and the prompt collection of all revenues and debts due and accruing to the United States.

SEC. 8. And be it further enacted, That it shall be the duty of the Solicitor of the Treasury to obtain from the several District Attorneys of the United States, full and accurate accounts of all causes and actions pending in the courts of the United States, in which the United States shall be plaintiffs, on the fourth day of July next; and shall cause an intelligible abstract thereof, showing the names of the parties in each suit, the cause of action, the time of its commencement, and such other matters as may be necessary to full information respecting the same, to be prepared and laid before Congress at the commencement of the next session.

SEC. 9. And be it further enacted, That the Secretary of the Treasury be, and he hereby is authorized to transfer one of the Clerks now employed in the office of the Fifth Auditor, to the office of Solicitor of the Treasury; and the said Clerk shall continue to receive the salary as at present.

SEC. 10. And be it further enacted, That it shall be the duty of the Attorney General of the United States, at the request of said Solicitor, to advise with and direct the said Solicitor as to the manner of conducting the suits, proceedings, and prosecutions aforesaid; and the Attorney General shall receive, in addition to his present salary, the sum of five hundred dollars per annum.

SEC. 11. And be it further enacted, That the Solicitor of the Treasury shall receive an annual salary of three thousand five hundred dollars; and be authorized to employ, with the approbation of the Secretary of the Treasury, one clerk, who shall receive a salary of eleven hundred and fifty dollars per annum; and one messenger, with a salary of five hundred dollars per annum. All letters to and from the Solicitor of the Treasury, relating to the duties and business of his office, shall be transmitted by mail free of postage.

SEC. 12. And be it further enacted, That the sum of three thousand five hundred dollars be, and the same hereby is appropriated for the payment of the said salaries for the present year; to be paid out of any money in the Treasury not otherwise appropriated.

A. STEVENSON,
Speaker of the House of Representatives,
J. C. CALHOUN,
Vice President of the United States and
President of the Senate.
Approved, May 29, 1830.
ANDREW JACKSON.

Hampton & Palmer,

HAVE formed a partnership, as Watch and Clock Makers, Silversmiths and Jewellers, for the purpose of carrying on the business, in all its various branches, in the town of Salisbury. They occupy the **New Shop**, built by James B. Hampton, adjoining his dwelling—on Main street, 6 or 7 doors south of the Court-House.

They will carefully Repair all kinds of Watches, Clocks, and Time-Pieces, and warrant them to perform well: And are prepared to manufacture, and will keep on hand for sale, all descriptions of Silver Ware, such as Spoons, Ladles, Sugar Tongs, &c. Work sent from a distance will be promptly executed, and safely returned according to directions.

A good assortment of **JEWELRY** will be kept constantly on hand, and sold low for cash.
JAMES B. HAMPTON,
JOHN C. PALMER.
Salisbury, April 24, 1830. 13

James B. Hampton tenders his grateful acknowledgements to the public, for the liberal patronage hitherto extended to himself individually; and respectfully asks a continuance of it to the firm of which he is a partner. N. B. Those indebted to him, are earnestly desired to liquidate their accounts as soon as possible; as his new arrangement makes it necessary old scores should be settled up.

Writing & Wrapping Paper,
MANUFACTURED at the Salem Paper-mill, for sale, on moderate terms, at this office.
June, 1830. 31

Mr. BENTON'S SPEECH.

Substance of Mr. Benton's speech made in the Senate of the United States, the motion for the reduction of the duty on Salt being under consideration.

Mr. BENTON commenced his speech by saying that he was no advocate for unprofitable debate, and had no ambition to add his name to the catalogue of barren orators; but that there were cases in which speaking did good; cases in which moderate abilities produced great results; and he believed the question of repealing the salt tax to be one of those cases. It had certainly been so in England. There the salt tax had been overthrown, by the labors of plain men, under circumstances much more unfavorable to their undertaking than exist here. The English salt tax had continued 150 years. It was cherished by the ministry, to whom it yielded a million and a half sterling of revenue; it was defended by the domestic salt makers, to whom it gave a monopoly of the home market; it was consecrated by time, having subsisted for five generations; it was fortified by the habits of the people, who were born, and had grown gray, under it; and it was sanctioned by the necessities of the State, which required every resource of rigorous taxation. Yet it was overthrown; and the overthrow was effected by two debates, conducted, not by the orators whose renown has filled the world—not by Sheridan, Burke, Pitt, and Fox—but by plain business men—Mr. Calcraft, Mr. Curwen, and Mr. Egerton. These patriotic members of the British Parliament commenced the war upon the British salt tax in 1817, and finished it in 1822. They commenced with the omens and auspices all against them, and ended with complete success. They abolished the salt tax *in toto*. They swept it all off, bravely rejecting all compromises when they had got their adversaries half vanquished, and carrying their appeals home to the people, until they had roused a spirit before which the ministry quailed, the monopolizers trembled, the Parliament gave way, and the tax fell. This example is encouraging; it is full of consolation and of hope; it shows what zeal and perseverance can do in a good cause; it shows that the cause of truth and justice is triumphant when its advocates are bold and faithful. It leads to the conviction that the American salt tax will fall as the British tax did, as soon as the people shall see that its continuance is a burthen to them, without adequate advantage to the Government; and that its repeal is in their own hands.

The enormous amount of the tax was the first point to which Mr. B. would direct his attention. He said it was near 30 per cent upon Liverpool blown, and 400 per cent upon alum salt; but as the Liverpool was a very inferior salt, and not much used in the West, he would confine his observations to the salt of Portugal and the West Indies, called by the general name of alum. The import price of this salt was from eight to nine cents a bushel of fifty six pounds each, and the duty upon that bushel was twenty cents. Here was a tax of upwards of two hundred per cent. Then the merchant had his profit upon the duty as well as upon the cost of the article, and when it went through the hands of several merchants before it got to the consumer, each had his profit upon it, and whenever this profit amounted to fifty per cent. upon the duty, it was upwards of one hundred per cent upon the duty, it was upwards of one hundred per cent upon the salt. Then the tariff laws have deprived consumer of thirty four pounds in the bushel, by substituting weight for measure, and that weight a false one. The true weight of a measured bushel of alum salt is eighty four pounds; but the British tariff laws, for the sake of multiplying the bushels and increasing the product of the tax, substituted weight for measure; and our tariff laws copied after them, and adopted their standard of fifty six pounds to the bushel. [Here Gen. SMITH, of Maryland, rose and said that he had led the Senator from Missouri into an error, in telling him some time back, that the weight of alum salt was eighty four pounds. Subsequent reflection had shown him that it was below eighty.]

Mr. B. resumed his speech. He said the Senator from Maryland was not far wrong in his first information, as he supposed; that he (Mr. B.) was informed from other sources that Turk's Island salt weighed above eighty pounds; and he had a report before him of a committee of the British House of Commons, made in 1817, by Mr. Calcraft, the chairman of the committee on the salt duties, in which the weight of the best Bay of Biscay salt is stated at eighty four pounds. But let us assume the weight at eighty pounds, and at this weight it is inconceivable, that the tariff laws have been the means of defrauding the consumer of

thirty pounds in the bushel. For these laws reduce the bushel to fifty-six pounds, and the retail merchant and salt manufacturer, improving upon this cheat, have made a further reduction of six pounds, and reduced the bushel to fifty. This is a loss of three parts in eight—very near one half—and making the salt cost nearly one hundred per cent more. Putting all this together—the duty, the merchant's profit upon that duty, and the loss in the bushel—and the duty on alum salt is shown to be near four hundred per cent; in other words, the tax is four times the value of the article, and makes it cost the consumer four times as much as it would cost without the tax. This is a cruel oppression upon the people; one which they ought not to bear without necessity, and which there is no necessity, as shall be fully shewn, for bearing any longer.

Mr. B. entered into statistical details, to shew the aggregate amount of this tax, which he stated to be enormous, and contrary to every principle of taxation, even if taxes were so necessary as to justify the taxing of salt. He stated the importation of foreign salt, in 1829, at six millions of bushels, round numbers;—the value of \$715,000, and the tax at 20 cents a bushel, \$1,200,000; the merchants' profit upon that duty at 30 per cent, is \$600,000, and the secret or hidden tax, in the shape of false weight for true measure, at the rate of 30 lbs. in the bushel, was \$450,000. Here, then, is taxation to the amount of about two millions and a quarter of dollars, upon an article costing \$715,000; and that article one of prime necessity, and universal use, ranking next after bread, in a catalogue of articles for human subsistence.

The distribution of this enormous tax upon the different sections of the Union, was the next object of Mr. B.'s inquiry; and for this purpose, he viewed the Union under three great divisions—the Northeast, the South, and the West. To the Northeast, and especially to some parts of it, he considered the salt tax to be no burthen; but rather a benefit and a money making business. The fishing allowances and bounties produced this effect. In consideration of the salt duty, the owners, and exporters of fish, are allowed money out of the Treasury, to the amount, as it was intended, of the salt duty paid by them; but it has been proved to be twice as much. The annual allowance is about \$280,000, and the aggregate drawn from the Treasury since the first imposition of the salt duty in 1789, is shewn by the Treasury returns to be five millions of dollars. Much of this is drawn by undue means, as is shewn by the report of the Secretary of the Treasury, at the commencement of the present session, page 8 of the annual report on the Finances. The Northeast makes much salt at home, and chiefly by solar evaporation, which fits it for curing fish and provisions. Much of it is proved, by the returns of the salt makers, to be used in the fisheries, while the fisheries are drawing money from the Treasury under the laws, which intended to indemnify them for the duty paid on foreign salt. To this section of the Union, then, the salt tax is not heavily felt as a burthen.

Let us proceed to the South. In this section there are but few salt works, and no bounties or allowances; as there are no fisheries. The consumers are thrown almost entirely upon the foreign supply, and chiefly use the Liverpool blown.—The import price of this is about 15 cents a bushel; the weight and strength is less than that of alum salt; and the tax falls heavily and directly upon the people, to the whole of their consumption. It is a heavy burthen upon the South.

The West is the last section to be viewed, and it will be found to be the true seat of the most oppressive operation of salt tax. The domestic supply is high in price, deficient in quantity, and altogether unfit for one of the greatest purposes for which salt is there wanted, curing provisions for exportation. For this purpose, a foreign supply is indispensable; and alum salt is the kind used. The import price of this kind, from the West Indies, is nine cents a bushel; from Portugal eight cents a bushel. At these prices the West could be supplied with this salt, at New Orleans, if the duty was abolished; but in consequence of the duty it costs 37; 2 cents per bushel there; being four times the import price of the article; and seventy-five cents per bushel at Louisville, and other central parts of the valley of the Mississippi. This enormous price resolved into its component parts, is thus made up: 1. Eight or nine cents a bushel for the salt. 2. Twenty cents for duty. 3. Eight or ten cents for merchants' profit at New Orleans. 4. Sixteen or seventeen cents for freight to Louisville. 5. Fifteen to twenty cents for the second merchant's profit, who counts his per centum on his whole outlay. In all about