# Western Carolinian.

It is even wise to abstain from laws, which, however wise and good in themselves, have the semblance of inequality, which finds no response in the heart of the citizen, and which will be evaded with little remorse. The wisdom of legislation is especially seen in grafting laws on conscience. *Dr. Channing.*

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TERMS.....The terms of the Western Carolinian will be hereafter as follows: Four dollars and a half per annum, or two dollars half yearly, if paid in advance. No paper will be discontinued, except at the discretion of the Editors, until all dues are paid up. Advertisements will be inserted at 50 cents the square for the first week, and at 25 cents each week they are continued thereafter. Letters must be post paid, or the money enclosed to the Editors, or they will not be attended to.


## BY AUTHORITY.

## Laws of the United States:

*Passed at the First Session of the 21st Congress.*

NUMBER 67.

An Act to confirm certain claims to lands in the District of Jackson Court-House, in the State of Mississippi.

*BE it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all the claims to lands reported by the Register and Receiver of the Land Office for the District of Jackson Court House, in the State of Mississippi, under the provisions of the act of Congress, approved on the twenty fourth day of May, one thousand eight hundred and twenty eight, entitled "An act supplementary to the several acts providing for the adjustment of land claims in the State of Mississippi," as founded on any order of survey, requests, permission to settle, or other written evidence of claim derived from the Spanish authorities, which ought, in the opinion of the said Register and Receiver, to be confirmed, and which by the said reports, appear to be derived from the Spanish Government prior to the twentieth of December, one thousand eight hundred and three, and the land claimed to have been cultivated and inhabited on or before that day, shall be confirmed in the same manner as if the title had been completed: *Provided,* That, in all such claims, where the plat and certificate of survey, made prior to the fifteenth day of April, one thousand eight hundred and thirteen, under the authority of the Spanish Government, in pursuance of such claim, has not been filed with the said Register and Receiver, such claim shall not be confirmed to any one person for more than twelve hundred and eighty acres; and that for all the other claims comprised in the reports as aforesaid, and which ought, in the opinion of the Register and Receiver, to be confirmed, the claimant to such land shall be entitled to a grant therefor, as a donation, not to exceed twelve hundred and eighty acres to any one person: *And provided, also,* That the claim of the representatives of Louis Boisdore, numbered four, in report numbered three, shall not be confirmed to more than twelve hundred and eighty acres; and all the confirmations of the said incomplete titles and grants of donations, hereby provided to be made, shall amount only to a relinquishment forever, on the part of the United States, of any claim whatever to the tract of land so confirmed or granted, without prejudice to the interests of third persons.

SEC. 2. *And be it further enacted,* That every person, or his or her legal representatives, whose claim is embraced by the said Register and Receiver in their reports numbers five, six, and seven of actual settlers, or their legal representatives not having any written evidence of claim, shall, where it appears by the said reports that the land claimed or settled on, had been actually inhabited and cultivated by such person or persons, in whose right the same is claimed, on or before the fifteenth day of April, one thousand eight hundred and thirteen, be entitled to a grant for the land so claimed or settled on, as a donation: *Provided,* That not more than one tract shall be granted to any one person, and the same shall not exceed six hundred and forty acres, to include his or her improvements, and to be bounded by sectional or divisional lines; and that no lands shall be thus granted which are claimed or recognized by the preceding section.

SEC. 3. *And be it further enacted,* That, every person, or his or her legal representatives, comprised in the aforesaid reports of actual settlers, not having written evidence of claim, who, on the third day of March, one thousand eight hundred and nineteen, did, as appears by those reports, actually inhabit and cultivate a tract of land in the said district, not claimed under any written evidence of title legally derived from the French, British, or Spanish Governments, or granted as a donation, shall be entitled to become the purchaser of the quarter section, or two eighths of any section, on which the improvements may be, and including the same, at the same price for which other public lands are sold at private sale: *Provided,* That the same shall be entered with the Register of the Land Office, within the term of two years, or before, if the same shall be offered at public sale: *And provided, also,* That, where any such person is settled on, and has improved any school lands in said district, such person shall be governed by the provisions of the fourth section of the act approved on the twenty second day of April, one thousand eight hundred and twenty six, entitled "An act giving the right of pre emption, in the purchase of lands, to certain settlers in the States of Alabama, Mississippi, and Territory of Florida."

SEC. 4. *And be it further enacted,* That the Register and Receiver of the said district shall possess the same powers, and perform the same duties, in relation to the claims confirmed by this act, as are given to, and required of them by the act of Congress of the eighth of May, one thousand eight hundred and twenty-two, entitled "An act supplimentary to the several acts for adjusting the claims and titles to lands, and establishing Land Offices, in the district East of the Island of New Orleans."

A. STEVENSON,
Speaker of the House of Representatives.
J. C. CALHOUN,
Vice President of the United States and President of the Senate.

Approved, May 28, 1830.
ANDREW JACKSON.

NUMBER 68.

An Act increasing the Terms of the Judicial Courts of the United States for the Southern District of New York, and adding to the compensation of several District Judges of the United States.

*BE it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That hereafter, there shall be held, monthly, in the city of New York, a Session of the District Court of the United States for the Southern District of New York, to commence on the first Tuesday of each month, and be held in the manner now provided by law for holding the stated terms of the said Court.

SEC. 2. *And be it further enacted,* That, hereafter, there shall be held, annually, in the city of New York, two additional Sessions of the Circuit Court of the United States, for the said district, for the trial of criminal causes, and suits in equity, to commence on the last Monday of February, and the last Monday of July: *And further,* That the said Court may, at its discretion, direct Special Sessions thereof to be held in the said city, for the trial of criminal causes or suits in equity; which said additional and special sessions may be held by the said District Judge alone.

SEC. 3. *And be it further enacted,* That hereafter, the District Judge for the Southern District of New York, shall reside in the city of New York; and there shall be allowed the said Judge the yearly compensation of thirty five hundred dollars, to be paid at the Treasury of the United States, in quarterly payments; to the Judge of the Northern District of New York, the sum of two thousand dollars; and to the Judge for the District of Connecticut, one thousand five hundred dollars.

SEC. 4. *And be it further enacted,* That, hereafter, there shall be allowed the District Judges of the United States for the Districts of Massachusetts, South Carolina, Georgia, Alabama, and the Eastern District of Pennsylvania, each the yearly compensation of two thousand five hundred dollars; and to the District Judges of the following Districts, respectively, the yearly compensation following: to the District Judge of North Carolina, two thousand dollars; of Maine, one thousand eight hundred dollars; of Rhode Island, one thousand five hundred dollars; of Delaware, one thousand five hundred dollars; of Maryland, two thousand dollars; of New Jersey, one thousand five hundred dollars; of Vermont, one thousand two hundred dollars; and of the Western District of Pennsylvania, one thousand eight hundred dollars; to be paid at the Treasury of the United States, in quarterly payments.

Approved, May 29, 1830.

NUMBER 72.

An Act to repeal the proviso in "An act to authorize masters of vessels in certain cases to clear out either at the Custom House of Petersburg, or that of Richmond."

*BE it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the proviso of an act, passed May twenty-sixth, one thousand eight hundred and twenty four, entitled "An act to authorize masters of vessels in certain cases to clear out either at the Custom House of Petersburg, or that of Richmond," be, and the same is hereby, repealed.

Approved, May 28, 1830.

## SPEECH OF MR. M'DUFFIE,

*Against the Prohibitory System.*

I will now ask the attention of the Committee to a comparison which I propose to institute, between the actual distribution of the burthens of the Federal taxes among the different classes of productive industry and the different geographical subdivisions of the Union, and the distribution that would take place under a just and equitable system of taxation. What, then, is the true principle of distributive justice, in the appointment of taxes among the different portions of the community? It is laid down in a work of the highest authority—and indeed, no authority is necessary to give sanction to a rule of such apparent justice—"That the subject of every State ought to contribute towards the support of the Government, as nearly as possible, in proportion to the revenue which they enjoy under the protection of the State. The expense of Government, to the individuals of a great nation, is like the expense of management to the joint tenants of a great estate, who are all obliged to contribute in proportion to their interests in the estate. In the observance or neglect of this maxim consists what is called equality or inequality of taxation." According to this fundamental rule, the justice and equity of which no man, I am sure, in this committee, will venture to controvert, an income Tax would be the nearest approach that could be made to that equality which ought to be the aim of every Government, and which our own constitution, most carefully, but vainly, attempted to secure. With a view to ascertain what would be the result of such a plan of taxation, so far as regards its distribution among the various portions of the Union, I have made an estimate of the aggregate amount of all the incomes of the United States, giving as the result 350 000 000 dollars. I have subjected this estimate to the test of several modes of calculation, and I think it rather under than over the truth. A British economist estimated the income of Great Britain in 1820, at 350,000,000 pounds sterling, and I cannot suppose it will be deemed extravagant to estimate the income of the United States, in 1830, at as many dollars. What, then, would be the distribution of the burthens of the Federal taxation among the different sections of the Union, if the people were taxed in proportion to their incomes? It is to be remarked that the exports of the staple growing States constitute the principal part of their annual income. But that I may be certain of not making too low an estimate, I will assume that the income of all the persons engaged in producing cotton, tobacco, and rice, is $70,000,000—nearly double the amount of their exports; and that the income of those engaged in producing cotton and rice is $50 000 000. To produce a revenue of $24,500,000, a tax of only seven per cent. upon the aggregate income of the nation would be necessary. In the apportionment of this sum, upon the principles of income Tax, there would fall to the share of the growers of cotton, tobacco and rice, only 4,900,000 dollars, and to that of the growers of cotton and rice, only $3 500,000, whereas all the other branches of productive industry in the United States, would have to contribute $19,600,000. Let us now compare this equitable distribution of the taxes, with that which actually exists under our present revenue system. The growers of cotton, tobacco and rice, as I have heretofore shewn, now actually contribute to the support of this Government $14 800 000, being $9,900 000 more than their just proportion; and the growers of cotton and rice contribute $12 000 000, being $8,500,000 more than their just proportion.

I am aware, Mr. CHAIRMAN, that the inequality of our present system of impost duties, as a scheme of taxation, is so enormous, that it is calculated to astound those who have not thoroughly examined the matter. With a view, therefore, of presenting the question in a more practical and familiar point of view, I will suppose that a general excise were imposed upon all those productions which constitute the basis of the internal commerce of the Union, and that the impost duties upon foreign commerce were reduced to the same rate. As a mere question of distributive justice, it cannot be doubted, for a moment, that the exchanges of internal commerce should be subjected to the very same impositions with the exchanges of foreign commerce. It is essential, indeed, to the perfect equality of taxation, that all indirect taxes should fall precisely alike upon all the productions of domestic industry, made or manufactured for sale, whether at home or abroad. If the planter is called upon to pay a certain per centage upon the annual value of the cotton he exchanges for foreign manufactures, upon what human principle can it be contended, that the farmer is not equally liable to pay the same per centage upon the annual value of the grain and other productions which he exchanges with the neighboring manufacturer; and that the manufacturers, of every description, are not equally liable to pay the same per centage upon the annual value of the manufactures they exchange for agricultural and other productions in the domestic market? An impost and an excise duty are precisely the same in principle, differing only in the solitary particular, that they fall upon different productions of domestic industry. And whether the tax ultimately falls upon the producer or consumer, a just regard to the principle of equality would require that all the producers and all the consumers of the country, should equally participate in sustaining the financial burthens of the State.

If the value of the cotton exported by the planter is to be regarded as the measure of his income, upon the very same principle, the value of the grain sold by the farmer, or of the cloth sold by the manufacturer, should be regarded as the measure of his income, and the duty imposed accordingly.

Now, Sir, it will be found upon examination, that a general system of impost and excise duties equally applicable to all commercial exchanges, whether foreign or internal, would bring us almost to the very same result as an income tax.

The advocates of the prohibitory system have habitually dwelt upon the insignificance of our foreign, when compared with our internal commerce. In the well known address of the Harrisburg Convention, it was assumed that the internal commerce of the Union amounted to $500:000,000, being nearly ten times the amount of our foreign commerce. I think this estimate extravagant; and will not, therefore, use it, even against the manufacturers themselves. It may be safely assumed, however, that the internal commerce of the Union amounts to two hundred and eighty millions, exclusive of the coasting trade in foreign merchandise. It follows, therefore, that while the whole of the taxes of the Federal Government are thrown upon less than one fifth of all the productions of national industry—the average amount of imports being less than $70,000,000—there are productions equally liable to taxation upon every principle of equity and justice, amounting to $280,000,000, which are not only entirely free from all Government institutions, but a large portion of which actually receive Government bounties! Sir, it is in vain for gentlemen to attempt to disguise this gross and monstrous inequality, under the vague notion that the ultimate burthen of taxation falls exclusively upon the consumer. Even if this were true to the letter, it would not materially vary the case as to the unequal operation of the revenue laws upon the different sections of the Union. The complaint is, that upon less than seventy millions of the commercial exchanges of the country—principally belonging to the planting States—the whole of the federal taxes are levied, while upon commercial exchanges equally liable to taxation, belonging to the farming and manufacturing States, to the vast amount of $280,000,000, no imposition at all is laid by this Government. Now I challenge any gentleman to point out a single instance in the history of the world—I will not except the cruel exactions of the Roman Government from the conquered Provinces—that can be compared with our own revenue system, for the injustice and inequality of the contributions it draws from the people of the Southern and Southwestern States—When all the States of this Union were Atlantic States, and were interested very nearly in an equal degree in the foreign exchanges of the country, no great injustice resulted from making these exchanges sustain the whole fiscal burthens of the Government. But even in 1790, the period to which I refer, Alexander Hamilton, the putative father of the prohibitory system, deemed it unwise and inexpedient to carry the duties upon foreign merchandise higher than seven and a half per cent. How would he have been astonished, if any one had predicted that in less than forty years, $14,800,000, out of a revenue of 23,000,000, would be raised by duties upon little more than one ninth part of the productive industry and commercial exchanges of the Union!

I am sure, Mr. Chairman, if gentlemen did not permit themselves to be carried away by a mere distinction in names, this unequal distribution of the taxes would strike them more forcibly than it now does. If the whole revenue of the United States were raised by an excise, and instead of levying an impost on the merchandise imported, an excise duty to the same extent were levied upon our cotton when sold to the merchant, and before it reaches the custom house, the palpable injustice, the outrageous inequality of the system, would be apparent to every one. It would not then be disguised that the Government was exacting an excise duty of forty per cent. from the cotton planters, while upon the productions of other parts of the Union, standing upon precisely the same footing, and amounting to nine times the value of all the cotton made for exportation, it exacted no duty at all. Now as I have heretofore shown, that an impost duty is precisely equivalent to an export duty upon the same commercial exchanges, it follows, from the same course of reasoning, that an excise duty paid upon cotton when it leaves the storehouse of the planter, is precisely equivalent to an export duty paid at the custom house. Both are equally taxes upon the productions of the planter, and operate precisely alike in all their bearings, whether we regard them as throwing the burthen of the tax upon the producer or the consumer. And I have no hesitation in saying, that I would regard a law imposing an excise duty of forty per cent upon all the cotton sold by the planters in the United States, and providing at the same time that foreign merchandise received in exchange for it, might be imported free of duty, as making not the slightest change in the burthens under which we now labor. How then, let me ask—and I beg gentlemen to answer me the question, if with clear consciences they can—how would a law strike them which provided, in terms, that an excise duty of forty per cent. should be levied upon all the productions of the Southern States, whereas of the immense amount of the productions of the Northern, Middle, and Western States, only twenty millions should be subject to a similar excise, and the remaining $280,000,000, expressly exempted from any imposition at all! Would such a law bear inspection? Would not such an invidious and unjust distinction shock the moral sense of every man in the community? And yet, Sir, the law I have supposed, would do nothing more than express, in words, what actually exists at this moment in the revenue laws of this Government, wrapped up and disguised in the indirectness of their operation, and the generality of the terms in which they are expressed.

I have been recently looking into a British production of high reputation, which speaks in strong terms of the intolerable weight of British taxation. As a conclusive argument in favor of a reduction of the taxes, the writer asserts that they amounted, including the corn laws and poor rates, to a tax of 33 1 3 per cent. upon the income of every individual in the Kingdom. This he regarded as being so very oppressive, that no people could possibly endure it. Now, Sir, every cotton planter in the United States, pays a tax of at least 33 1 3 per cent. upon his income, to sustain the Federal Government, in addition to his contribution to the revenue of the State in which he resides. Indeed, as almost the whole of his income is derived from the exchanges of foreign commerce, the tax he pays upon the annual amount of that income cannot be estimated at much less than the rate of the duty which is indirectly laid upon the productions of his industry. And thus it is, that while we are vainly and ignorantly boasting of our freedom from taxation, the people of a portion of the Union are subject to a more oppressive burthen than the most heavily taxed people on the face of the earth.

Thus far, Mr. Chairman, I have confined myself to the consideration of the mere fiscal operations of the Federal Government, and have attempted to show the unequal action of your revenue system upon different parts of the Union, without reference to the protection afforded by the impost duties, to certain branches of domestic industry. It now becomes my duty to trace the operation of what has been very inappropriately denominated the protecting system, and to ascertain, if possible, how far it contributes to increase the inequality of the burthens imposed by the Federal Government upon the people of the staple growing States.

And, Sir, let it be remembered that a revenue system—grossly and palpably unequal in itself, a system which, under the most favorable modification, would levy the entire amount of the Federal taxes from one fifth part of the productions of the Union, while the other four fifths are entirely exempted from all manner of imposition—let it be remembered, I say, that this is the substratum upon which has been reared up this monstrous and iniquitous superstructure—the protecting system. It did not satisfy the manufacturers and their confederates, that the whole expense of supporting the Federal Government should be sustained by those branches of domestic industry