



"Ours are the plans of fair, delightful Peace,  
"Unwarped by party rage, to live like Brothers."

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### CONGRESSIONAL.

#### IN THE H. OF REPRESENTATIVES.

Remarks of Mr. Williams, of N. Carolina, in support of his motion to repeal the Internal Taxes.

CONCLUDED.

But gentlemen contend that the taxes may be required some three, four, or half a dozen years hence; and profess an unwillingness to pull down that which it may possibly be necessary to build up hereafter. If, according to the estimates, the taxes may be necessary after the lapse of three, four, or six years, I would, for the purpose of combating that idea, reply that the estimates are too low; that they fall far short of the amount which will be received, and consequently that no deficiency can be apprehended at the end of that time. The estimates for the last year fell short of 13,000,000 of the amount which accrued. Have we not then good reason to suppose that it will be the case again? that the revenue hereafter to accrue will as much exceed the estimates, as the revenue of 1816 exceeded the estimates of that year? If the late Secretary of the Treasury could not tell with any sort of accuracy the revenue for 1816, I do not know how the present Secretary should determine with precision the revenue which will accrue in any subsequent year—I mean no disparagement to the memory of the late Secretary, when I say that he completely failed in his estimates of the revenue for 1816. For the present Secretary, no one in this House, I am persuaded, has a greater regard than myself; my acquaintance with him convinces me that he is an intelligent, independent, and honorable man. But, as the late Secretary fell short in his estimates, I contend that the gentleman now at the head of that department, must also be incorrect, and that he cannot determine with precision the revenue which will hereafter accrue.

Take for example the following:—The receivable from the customs in the year 1818, (says the Secretary) will be only twelve millions of dollars. But the revenue arising from customs in the year 1815, amounted to 35,643,598 dollars, and during the three first quarters of 1816, to 30,000,000. Now, sir, by what rule of arithmetic, or series of deterioration is it, that the Secretary determines that the revenue arising from the same source in 1818, will be only twelve millions? Will not the country increase in wealth and population during that time? Will not the consumption, and of course the demand, be progressively augmented? I admit that our merchants may have overtraded themselves, and from this circumstance, that the importation of goods will not be so great in 1818, as it was during the years 1815 and 1816. But that the defalcation will be so great as to reduce the revenue in 1818, to twelve millions, I can never admit. The gentleman from Maryland (Mr. Smith) has just said, that the estimate of the treasury for 1818 is too low. The experience of that gentleman, particularly in all subjects relating to commerce and finance, is such, as to justify the House in relying on his statements and opinions; and, not withstanding his anxiety to continue the taxes, he could not but say that the Secretary's estimate fell short at least by two millions of what would probably be received.—Taking all these things into view, I should, as to my own individual opinion, be rather inclined to suppose that it would settle at some intermediate point between 36,543,598 dollars, the revenue of 1815, and twelve millions, the estimate of the Secretary for 1818, that is, that between twenty and twenty-five millions will probably be the revenue for 1818.

No one who looks at the accumulating wealth, increasing numbers, rising importance, and growing grandeur of this country, can, I think, be authorised to conclude that the revenue in 1818 will be reduced to the inconsiderable sum of twelve millions of dollars. The Secretary himself tells you that it is extremely difficult to make any estimate on which reliance can be placed; that in the three first quarters of 1816 the revenue from the customs averaged nine millions a quarter; but that in the last quarter of that year it fell to a third of that average. Upon this minimum of three millions arising in the last quarter of 1816, I presume he found his calculations for the year 1818, and says the revenue will be twelve millions. I perceive no other data for the calculation, and I submit it to gentlemen whether it would not have appeared more reasonable, if he had taken, as the basis of it, a medium of the whole amount of the customs for 1816. I think we have as great a right to presume upon a medium for the basis of our calculations as the Secretary had to presume upon a minimum for the basis of his calculations.—Taking then for the basis, about six millions as the quarter yearly revenue arising from the customs, it will be found that we shall not, at any future period, want the money arising from the internal duties. If we take four millions for the basis, still the same result follows, that the internal taxes will be unnecessary.

When we see that in one year the estimates of the treasury have fallen short

by thirteen millions—have we not more than probable cause to suspect similar inaccuracies in future? And does not this fact strengthen the view which has been taken in opposition to the Secretary's report? Evidence which fails in one point, may justly be supposed to fail in another. And seeing we were told, last year, that the taxes were necessary, and now find that they were not, it should not be expected that we would concur in opinion, either with the Secretary, or with gentlemen on this floor, that the taxes ought to be continued. No, sir, the more I reflect on the subject, the more I hear it discussed in this house, the more I am confirmed in the opinion I first had, that the taxes can be discontinued, and that congress should immediately adopt measures for that purpose.

Another objection against keeping up internal taxes in time of peace, may be deduced from the form of our government and the nature of our people.—The learned expositors of the constitution, in the letters signed *Publius*, have said that the general government should not calculate on any considerable revenues from internal taxation. This source may yield supplies in cases of great emergency, but never was intended as a permanent income to the general government.

In what does a republican government, like ours, materially differ from the rotten institutions of Europe, if not in the cheapness with which it is conducted, and the exemption of its citizens from taxation? If a republic is to be preserved pure and uncontaminated in its principles, let the people never be taxed beyond what is absolutely necessary to the management of their affairs in a cheap, plain and economical way. Never permit the people to be broken into taxation, as was forcibly said the other day, by the gentleman from Virginia (Mr. Randolph). If they should be broken into taxation; if they become oppressed with impositions of this sort, they cannot feel greatly attached to their government merely on account of its being called a republic. If the time, sir, should ever arrive when the people of the United States are galled with the yoke of taxation; when their high-minded love of freedom shall have been effectually assailed through that means, my word for it, they will be indifferent to any change which may be attempted by the designing. Suppose they and population, or agriculture as the subjects of European governments. Could they, I ask, give so unbounded a preference to their own government over all others as they now do? No, sir, they could not. And, believe me, when I say, that if the citizens of our republic were as much loaded with taxes as the subjects of other governments, they would probably, nay, perhaps, certainly, entertain as little regard for it, as these subjects do for the governments under which it is their misfortune to live.

But gentlemen contend that we ought not to continue the taxes for the sake of the system; that this system operates as a chain to bind the affections of the people to the government; that when the government ceases to lay taxes, the people cease to feel the power by which they are protected, and, of course, cease to have reverence and affection for the government! All of this is repugnant to the plain dictates of reason and experience. The best way to attach the citizens to the government is—to keep your hands out of their pockets; to permit them to walk abroad in their own majesty, free from importunity, solicitation, or demand; and upon this point experience speaks with wonted authority. The administration of Mr. Adams was distinguished for a number of taxes. Mr. Jefferson succeeded him and abolished those taxes.—To which of these administrations did the people yield their confidence and support? According to the doctrines advanced, they must have loved Mr. Adams and his administration, more than Mr. Jefferson and his administration, in proportion as they were taxed by the former more than the latter. But the history of those times amply testifies to the contrary. Nothing appears more preposterous than the idea that we must keep on the taxes for the purpose of letting the people know & feel the power by which they are protected. The people will always know you as well, and respect you much more highly, if you do not reaze them constantly for a portion of their earnings.

In this system of revenue we were obliged to employ a host of officers, who live on the vitals of the community, who do not add any thing to the productive labor of the country, but fatten on the substance of others. The great, leading and substantial interest of this country is that of agriculture. This interest, described by an author of no inferior reputation, as the nurse of the human race, the source of health, plenty, and innocent pleasures; the preserver of morals, and the school of the virtues, ought to be encouraged and promoted above all others. But this host of officers, instead of being thus engaged; instead of contributing any thing to the real wealth of the country, are spending their time in indolence and ease; are growing rich upon the hard earnings and frugal savings of the laborer! Can it be consistent with our interest as a people;

but more particularly with our interest as a nation of agriculturalists, that these things should be permitted to exist, when not indispensably necessary? For my part, I never look at the collectors of internal duties, without emotions which I shall not undertake to describe.

The expense of collecting the internal duties is another item which ought not to escape notice. From the returns which have been made, it appears that the expense of collecting is, to the amount received, as one to ten; that the expense of collecting the customs is, to the amount received as one to a hundred. Now, sir, would it not be better to draw our revenue entirely from the customs, which are so much more easy and cheap in the collection than the internal duties? If, for this purpose, it be necessary to modify the tariff, let us do so. Let us raise the duty on some articles and lower it on others, so as to produce a greater revenue than we now receive, and equal to any deficiency which may result from the abolition of the internal taxes.

Sir, we were called upon the other day to appropriate three thousand dollars as a salary to the commissioner of the revenue. He received only this sum when he supervised the collection of seven or eight millions internal revenue. He now also receives that sum for supervising the collection of only two or three millions. This feature in the system of internal taxes is perhaps quite as odious as any other. Mr. Smith, no doubt, is a very faithful and deserving officer; he may be as well entitled to receive three thousand dollars, as any other man would be, under similar circumstances; but sir, no man who deserves only three thousand dollars, for supervising the collection of seven or eight millions, can be entitled to the same salary when he supervises the collection of only two or three millions. The same fact, I imagine, obtains throughout the whole system. You may reduce the amount of tax on the people, but you cannot make a correspondent reduction of salary to the officers; all of them must live.

Some of the taxes I know to be oppressive on the people, and for that reason I should endeavor to repeal them.—The gentleman from South-Carolina, (Mr. Calhoun) said the taxes were not oppressive; that we had received no petitions respecting a modification or repeal of our taxes. Gentlemen agreed on the other side that the people were oppressed by the representatives. If instructions would not be obligatory on gentlemen, I should suppose the people would have a very poor prospect of success, when they presented themselves to this house in the character of humble supplicants. But, sir, it is not necessary that we should receive petitions before we can know that a particular law, or a general system of laws, operates a grievance on the community. Why has the constitution of the United States declared that the representatives in Congress shall be inhabitants of the states from which they come?—and why is it a law either statutory or common in the states, that each member shall have his residence in the district he represents? It is for the purpose of enabling each representative to have an intimate knowledge of the interests, feelings and wishes of his constituents. By visiting them when he returns home, and by talking with them, he finds out the bearing which any measure may have on their welfare. It is from knowledge thus acquired, that a true and faithful representative must act, much more than from petitions.—Suppose I were to receive a petition from my district, complaining of the excise, would I be better able to act from the information thus furnished, than from personal conversation with my neighbors and acquaintances, during the recess? Sir, I think information acquired in the latter way more entitled to credit, and I should certainly give it the preference, were it to come in conflict with a petition.

But I make these remarks merely to shew the gentleman from South-Carolina and others, who may think with him, that I do not consider it necessary to be burdened with petitions before I should feel it a duty to interpose for the relief of those whom I represent in this House.—The excise I know to be oppressive, both as to the amount of duty imposed on stills, and as to the inconvenience to which the people are subjected in obtaining a license. In the first place, the tendency of the law is to throw the whole business into the hands of capitalists. The owners of small establishments cannot compete with those who carry on great distilleries; a tax on the gallon would, therefore, be much more equitable than the one which exists on the capacity. It likewise appears to be an extraordinary provision in the law, that after a distiller has paid for a license, he shall not be at liberty to retail a less quantity of spirits than one gallon. You may rightfully impose a duty on the manufacturing of commodities; but it is extremely rigid to prohibit the citizen from retailing his commodities when manufactured, in whatever quantities he may choose. By this law the owners of small establishments are frequently prevented from raising the money with which to pay the tax on stills.—The owner of a cloth factory may be called

upon to pay a duty on his machinery; but I imagine it would be thought a strange provision in the law, if he were restrained from selling one, two, or three yards at a time.

The law, as to its object, is unfair and oppressive upon many portions of our country. Distilled spirits is the staple commodity in many parts of the United States; and it does appear to me, that Congress have just the same right to tax the tobacco of Virginia; the cotton of S. Carolina and Georgia; or the sugar of Louisiana, as the whiskey of any other quarter of the country. The tax operates with peculiar pressure on those parts distantly situated from market, while it is not felt in those near the seaboard. It is, therefore, giving to the latter a great advantage over the former. Such advantages, given by a law to one portion of the community over any other portion, ought to form a sufficient objection to the law itself, to produce its repeal.

As to the duty on carriages, on auctions and stamps, it affects materially but few portions of the State I have the honor in part to represent. Were it only for my individual benefit and accommodation, I should not be very anxious to effect the repeal of those duties. But, sir, if one or two of them be taken off, the revenue arising from the others would scarcely justify a continuance of the system; and, as I have no wish to see the rest of the people of the United States loaded with taxes, while my constituents are free from them, I am, for this reason, prepared to vote an entire repeal of the system.

Another reason inducing a wish to repeal the taxes at this time, is, that it would probably make the representative branch of the government more acceptable in the eyes of the nation, than it now is. The best writers on the British constitution say, that the tendency of that government is to a concentration of all power in the King. Some gentlemen of great research and profound thought, in our country, have said, that the tendency of this government, is to a concentration of all power in the Executive. It, indeed, requires but a partial acquaintance with the history of the present day, to be convinced that the Executive branch of the government threatens to swallow up all the rest. Gentlemen have admitted, in debate, on this floor, the existence of this fact, with much apparent regret, and have exhorted the house to adopt such measures as that I would have counteracted Presidential duties. Let me, for this reason, then, had recommended the repeal, whenever there would be such opposition to the measure as we have witnessed? No, sir, I feel justified in stating, that if the President had advised it, there would be scarcely a dissenting voice. But what would be the consequence of such a measure upon the character and reputation of this House? It would be resounded from one end of the continent to the other by the friends of the Executive, that he deserved all the praise for alleviating the burdens of the people; that his superior foresight, penetration, and love of country, had pointed out that wise and beneficial measure. In this state of the case, the President would have more of the praise and gratitude of the nation, than he was entitled to receive; while Congress would be regarded rather as instruments in the hands of the Executive, than as the immediate agents of the people, laboring exclusively for the good of those whom they represented. As a member of this House, I would prefer voting for a repeal of the taxes before it was recommended by the President, rather than afterwards; because, if you carry a repeal without, or even against Executive recommendation, you will then come in for a share of that praise which would attach to the President alone, if he had recommended the measure. Not as an individual, then, but as a member of the representative branch of our government, and anxious to see it raised to that degree of favor which it merits, in the estimation of the people, I shall vote for an immediate repeal of the system of internal taxes. It seems to be admitted by some, that the taxes cannot exist many years to come. Why not, then, accomplish the work at the present session? Why wait for the President to say, "Repeal the taxes?"—Why not rather anticipate him in announcing relief to the people? Gentlemen say, that Congress has ceased to be as important and gracious in the eyes of the people, as it formerly was; that machauses have conspired to depress its character, and to render it less an object of favor than heretofore. It is lamentable indeed, if this be the fact; but we ourselves are to blame. We have been too much in the habit of waiting for Executive recommendation, before we would presume to adopt any measure which was likely to render us acceptable to the nation; while the odium of every improper or unpopular measure was sure to be levelled against us. Let us, then, at the present session, act a part which becomes us; let us convince this nation and the world, that we, the representatives of the people, are independent of Executive will; that we will pursue the interests of our constituents, even without Presidential recommendation. But, sir, if we adopt a contrary course; if we wait to be

dictated, to by the Executive; if we suspend our own opinions till his fiat be proclaimed, then we shall realize the condition of which we now only behold the prospect, and to which we see only the tendency, that is, the concentration of all power in the Executive, and the depression of the representative branch of our government. Miserable, indeed, will be the fate of our country, if the representatives of the people should, by an imprudent use, or improper forbearance of the powers with which they are entrusted, bring upon themselves such annihilation.

The last, but not the least reason with me for repealing the taxes, is, that it may become necessary to reduce the army.—For my own part I think the taxes may be taken off and the army permitted to remain at the present number of ten thousand. But I am conscious that so long as we continue to raise money and vote supplies, there will be no disposition either to practise economy, or curtail any of the expensive establishments which now exist. It is the opinion of some gentlemen, that, with the existing military establishment, it would be improper to dispense with the taxes. I wish it therefore (by repealing the taxes) to become necessary in the opinion of those gentlemen to reduce the army. This part of the subject is as important as any which can or will come before Congress at this or any other session. It involves a principle of politics which appeared at one time to be settled, but which now appears to be again in doubt. It is my opinion that the army ought to be reduced to six thousand—first, because standing armies in time of peace have ever been held dangerous to the liberties of a free people—and, secondly, because of the unnecessary expense to which we are subjected by supporting an army of ten thousand.

What, sir, was the language held by our fathers, who achieved the independence of their country, and who, as they knew best how to acquire liberty, also knew best how to maintain it? They universally, when called upon for an opinion, said that standing armies in time of peace were dangerous to the liberties of a free people; and ought not to be allowed. So sacred was this principle, that it was inserted in the constitutions of most, if not all of the states. In the constitution of North-Carolina I know there is a provision to this effect. The same I believe will be found in the constitutions of all the states; but as there are gentlemen from the several states, they will correct effects of British vengeance; they rode in triumph through the storms of war; they had conquered the independence of their country; and it is not to be supposed that they would be so terrified at a mere phantom as to guard against it by the solemn provisions of the constitution; I speak, therefore, in the language of wisdom, because it is the language of the sages and heroes of the revolution, when I say that standing armies in time of peace are dangerous to the liberties of a free people, and ought not to be allowed; in corroboration of this truth, I can refer you to the history of all governments. What enabled Caesar to overthrow the government of Rome, or Cromwell that of England, but a standing army? Or what, in more modern times, enabled Bonaparte to desolate the fairest portion of Europe, but a standing army and the diffusion of an ardent, restless, military spirit? Sir, if I had no other evidence of this truth than the mere dictum of the sages and heroes of the revolution, I should yield my assent to it; but when it comes to us in the shape of a solemn constitutional provision, and when that provision is strengthened and confirmed by all the evidence which history affords, I should think myself worse than a sceptic to withhold assent.

It has, sir, been well remarked by a writer of great reputation, that man is very much a creature of habit; that he often acts from habit more than reflection; hence, the necessity of forming correct habits, by resorting at first to the dictates of sound reason and dispassionate judgment. It is with governments as with individuals; for governments are operated upon, are put into motion, by the principles of the men who administer them. If standing armies are dangerous to the health and well being of a government, we should as carefully avoid ing them in existence, as we would in our private capacity, the introduction of bad habits. If government, by the use of a standing army, should become a habit, the frightful consequences of such an establishment, would soon become familiar to us, and would lead into security and a threatening danger, a habit of fondness for them, which should always in time be reduced down to the minimum of necessity. In war we have men to combat; but soon as war is over, we should transmit the maxim transmitted to our fathers; we should consider an army is dangerous, and reduce it as low as the circumstances of the country would not be understood to be the most distant manner,