

ARISE! ye pimpled, tippling race, arise! From every town and village even come!

Hail, mighty Rum! and by thy general name I call thee—Whisky, Gin, or Brandy;

Hail, mighty Rum! thy long inspiring merit Is known to many a bird in these our days:

Hail, mighty Rum! how would our spirits fall When dark December comes with frosty air?

Hail, mighty Rum! to thee the wretched fly, And find a sweet oblivion to their woes:

Hail, mighty Rum! what can thy power withstand! E'en loudly Recluse flies thy deadly fate;

When our bold fathers cross'd the Atlantic wave, And here arrived—a weak defenceless band,

Our Fathers were too wise to think of war: They knew the woodlands were not quietly pass.

And every I can feel the smile is free, And wonderfully pat, the richer old!

But fear not, Rum, tho' fiercely assail, And none but I, the bard, thy cause defend,

And off when Sol's proud chariot quits the sky, And humbler Cynthia mounts her one-horse chair,

To that snug closet thall thy voice be heard, And warm in darkness, keep his organs there—

THE OBSERVER. No. XIV.

Excises and duties on trade, imposed by individual States, inconsistent with the rights of the Federal Constitution.

It is questioned by many good and sensible men, whether the Excise of a particular State is consistent with the federal Constitution.

The clause of the Constitution, on which doubts have arisen, is in the tenth Section of the first Article, in these words, "No State shall, without the consent of Congress, lay any Imposts or duties on imports or exports, except what may be absolutely necessary for executing its inspection laws."

any State is an Impost or Duty upon Imports according to the letter and spirit of the Constitution.

The taxes laid by government on goods, wares, merchandise or manufactures fall under the following denominations; Duties, Imposts, Customs, Excises.

Duties is a word of general import, comprehending every species of Tax charged by the public upon any goods whatever.

Imposts, Customs, and Excises, are Duties. Impost is strictly speaking a word of the same comprehensive signification.

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The general distinction however observed in England, where we are to look for the true meaning of these words, is; duties on imports, payable at the port of entry or delivery are called *customs*;

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WEDNESDAY, MARCH 17, 1790.

NORTHAMPTON, (MASSACHUSETTS) Published by WILLIAM BUTLER.

TO THE PUBLIC.

No. IV.

As it is a matter of importance that punishments should be inflicted equally and impartially, according to the nature and aggravation of offences, it is that no man's wealth should screen him from the injury justly due to the one hand, and no man's poverty or want of friends expose him to a punishment partial or unequal to the other.

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Eleazer & Wm. Porter, Have just received a fresh supply of English and Web.

GOODS, suitable to any season.—Likewise,

Drugs and Medicines, Paints, Bar-Iron and Steel, and assortment of Hallow and Crockery

ALL those who are indebted to said PORTERS, either by Book or Note, are desired to make immediate payment

Greenfield, Dec. 14, 1789.

Military Bounty Lands, OFFICERS and SOLDIERS who are entitled to MILITARY BOUNTY LANDS, may find an advantageous sale of them by applying to

Greenfield, Dec. 14, 1789.

TAKE NOTICE! ALL Book Accounts, Notes, or other obligations, for long standing on which any thing is due to the subscriber, if not settled before the first day of April next

Greenfield, Feb. 16, 1790.

The Subscribers Commissioners appointed to examine the claims of the creditors of the estate of JOSHUA WINSLOW, late of Barre, deceased, hereby give notice, that the time of their Commission is lengthened by the Hon. Judge of Probate from the fifth day of January last, three months, and that they shall attend at the house of Capt. John Wood, of Barre, imholder, on the last Monday of the two following months from four to six o'clock P. M.

Barre, Jan. 6, 1790.

NOTICE IS hereby given, that a lot of land lying in the town of Wendell, No. 16, is taxed in my tax bills for the year 1788, as follows, viz.

State tax, 1/4d. Town tax, 8/6. 10d. 1/2. Militarial tax, 2/4d.

Unless said taxes are paid on or before the second Monday in March next, so much of said land will be sold at Public Vendue, at the dwelling house of Deacon Jonathan Olgo, imholder, at said Wendell, it will be sufficient to discharge said taxes, with necessary charges.

Said Lot taxed to Ethan Wetherbee. DAVID WHITAKER, Confable. Wendell, Feb. 3, 1790.

A Few of Thomas's Collection OF Sacred Musick, FOR SALE AT THIS OFFICE.

Strong's and Beer's ALMANACKS, By the groce dozen, or single, for sale at this office.

THE OBSERVER.

No. XV.

(Concluded from our last.)

Excises and duties on trade, imposed by individual States, inconsistent with the rights of the Federal Constitution.

An extract from an enquiry into the excise laws of Connecticut.

AN impost in commerce is an article of goods brought from one foreign country, either by land or water, chiefly by way of trade.

An export is an article of home produce or manufacture, may be exported, but is not considered as an export, unless actually sent abroad.

Duties on exports are usually paid on the shipment of the goods.

Now it will be admitted that every article of man-