

Standardize thought hither from a foreign country is an import, at the time of entry and delivery; & of course, that no duty can, without the consent of Congress, lay any tax of duty upon them at the time of importation. But the main question is, whether after the goods are landed, lodged in ware houses, and opened for sale, they do not lose the name of imports. If they do, the States are not prohibited from laying duties upon them at any period, after they have lost that appellation.

I presume to assert that in the common language of merchants, goods imported never lose the name of imports. The wholesale merchant, and the smallest retailer, would call the goods in their stores and shops, imports; the imports of the country; the imports from England, Ireland and the West-Indies. These phrases are the usual language of the country. If then the common popular acceptance of a word, used and understood in all commercial countries, is to decide the point, goods brought from abroad never lose the name of imports. When should they lose the name? Is it when they are landed? When they are opened? Or when they are sold to the retailer? I confess I am yet to be informed at what particular period or stage of business this change takes place; or by what name the goods shall be called after having lost the name of imports. Should the fact be, that Congress, having exercised their authority over these goods, and collected a duty upon them at the time of importation, can have no further right over them; the goods are then within the jurisdiction of the State Governments, and subject entirely to their laws; this would not operate against my argument. For this unlimited power of the States might interfere with the commerce of the United States, even which Congress are empowered to exercise exclusive authority. Suppose a State should lay a duty upon the remaining of dry goods, of 25 or 30 per cent, the highest possible profit, and should enforce the collection with the most rigorous severity, would not such a duty entirely defeat the commerce of the States? Most certainly. But would not this interfere with the national commerce, when, by a clause of the Constitution, is placed fully under the control of Congress? It certainly would. But suppose the favor of more of the States should take such a step, would not Congress have power to counteract such mischievous measures? By the Constitution they undoubtedly have such power. Now admit the principle, that the States can lay any, the smallest duty on imports, under the name of an excise, by the same right they can lay the largest duties, amounting to an actual prohibition of the articles. And a constitutional power in the States to lay duties on goods imported, and any name whatever, is a power fully competent to ruin the whole commerce of the United States. A power which I am confident, does not exist. A right then in each State to lay duties on imported articles, will certainly interfere with our national commerce; but the Constitution of the United States prohibits every such interference, by giving the power of regulating foreign commerce and the commerce between the States, exclusively to Congress. The power then claimed by the States of imposing duties on imported articles in any shape, is directly opposed to the letter, as well as to the spirit of the Constitution.

There is another clause of the Constitution, the spirit of which seems to oppose this power in the States; viz. that "which declares that all duties laid by Congress shall be uniform throughout the United States." The design of this clause is a partial manner; it has this further effect of preventing one State from having superior advantages to its neighbour, and the infinite number of frauds which always grow out of a difference of prices in different parts of the country. But if the States have power to lay duties on articles of import, the evil is not removed; for some States purchase these articles in other States. If Connecticut can lay duties on dry goods, and all their exports, New-York, can do the same; and that State also, as Connecticut has done. But would not this measure lay a duty on goods purchased every day by our citizens? The merchant in New-York must evade the duty, or our traders must pay it. Would not this be directly repugnant to the federal Constitution; one great end of which is to disarm the States of this power of imposing duties on their neighbours? I presume no man will deny that it would.

In every point of view therefore the excise of individual States is inconsistent with the federal Constitution. It is repugnant to the words of it, for every species of excise is an import, according to the true meaning of the word and we may with equal propriety say, the import of customs, the import of tonnage, the import of land tax, or the import of excise. The last phrase import of excise, is used by the best writers on the subject.

The duties laid by any State are repugnant to the spirit and intent of the Constitution; for they actually do and may still more interfere with the commerce of the United States; and the power of taxing articles of import at any time or in any way, if admitted to exist in the individual States, will amount to a power of embarrassing trade, and even of prohibiting any importation at all. This conclusion is so obvious, that I do not see how it can be denied, for if we admit a principle, we admit all its necessary consequences.

The States seem to have power to lay excises according to the true original sense of the word; that is, duties on the produce and manufactures of their own States. Further than this their power does not extend—Congress also have a concurrent power with the States in this particular; "to lay and collect taxes, duties, imposts and excises." These words comprehend every species of tax upon real or personal estate. Monies raised on lands, polls, houses, cattle, &c. are usual-

ly called taxes. Monies raised on goods imported or exported are called duties and imposts. Monies raised on Manufactures and the retailing of liquors are called excises. But in a more enlarged sense, taxes and imposts comprehend every method of laying money on real or personal estate. Duties is classed especially to taxes on goods, wares and merchandize; & Excise only being confined to a particular mode of laying duties, and for the most part to duties on manufactures. These distinctions are well understood in England, and probably will soon be equally established and understood in America.

CONGRESS.

HOUSE OF REPRESENTATIVES.

THURSDAY, Feb. 4.

Bill for establishing a uniform system of naturalization, under consideration.

(Continued from our last.)

MR. Sedgwick was also in favor of the committee's rising, and urged it from the consideration of the small progress that the committee had made in two days discussion of the bill—motion has been piled on motion in such a manner, said he, that we appear to be involved in an intricate labyrinth.

The motion for the rising of the committee was opposed by Mr. Smith, (S. C.) he said, that several questions had been discussed, fully, that the committee could now come to a decision, as well or better than at any other time—it is a question with some gentlemen whether it would be requisite to citizenship—this it appeared necessary to decide previous to any further discussion—the question will continually occur, till the sense of the committee is known—several other questions which depend on this, may now be decided, in this way the mind of the committee may be known, after which the bill may be recommitted to a select committee, consisting of a member from every State.

The House resumed the consideration of the bill for the actual enumeration of the inhabitants of the United States. It was moved to recommit the bill.

Mr. Sedgwick advertising to the present rate of representation of the several States in Congress, and in which there is, said he, the most palpable inequality—observed, that it was absolutely necessary that such an enumeration as would be competent to equalizing the representation, should be made previous to the election; this is expected by the people, on the idea of right and justice—and the Constitution has wisely provided for it—nor will the people who are not fully represented in the national legislature, to which they are entitled. Mr. Sedgwick then read a proposition which he meant to offer as a clause to be incorporated in the bill when it should be recommitted.

Mr. Jackson made some animadversions on this proposition, and reproached its principles generally, more especially as it would not allow sufficient time to complete the enumeration, and particularly as it proposes that the President of the United States, shall determine the number of inhabitants from the returns of the several States on those returns.

Mr. Smith (S. C.) objected to the proposition, as not allowing sufficient time; he then went over the several periods which must properly elapse before the business of enumeration can be completed—from which it appeared that the object of the motion cannot be effected so as to make any alteration in the next election proper.

PAIDAY, Feb. 5.

The report of the committee on the memorial of Roger Alden, was taken into consideration; this is in consequence of the services performed by Mr. Alden, by having the custody of the papers and records of the late Congress, for which he should be allowed a salary at the rate of 1000 dollars per annum, during the time he has been employed as storekeeper, also necessary expenses, and that the clerk which has been his assistant, be allowed at the rate of 500 dollars per annum. This report was amended by adding the words of "per annum"—Until the Secretary of State has referred to the committee on appropriations.

In committee of the whole on the bill for the remission or mitigation of fines, forfeitures and penalties in certain cases. The bill was read and discussed in a rapid manner. A motion was made that the following words be inserted: "Offering to confess judgment for the same, previous to the trial being granted, should be struck out, which after a lengthy debate, passed in the affirmative. Mr. Fitzgibbon then moved that the committee should rise—the committee rose, and the House agreed to the amendment.

It was then moved that the bill should be recommitted. This motion was adopted.

NEW-YORK, March 6.

TREASURY DEPARTMENT, March 4, 1790.

In obedience to the Order of the House of Representatives of the 10th Dec. The Secretary of the Treasury respectfully reports.

That in his opinion, the funds in the stipulations requisite towards the payment of interests on the debts of the individual States, according to the modifications proposed by him in his report of the month of January past, may be obtained from the following objects:

An increase of the general product of the duties on goods imported, by abolishing the discount of ten per cent, allowed by the fifth section of the Act for laying a duty on goods, wares, and merchandize, imported into the United States, in respect to goods imported in American bottoms, and adding ten per cent, to the rates specified, in respect to goods imported in foreign bottoms, with certain exceptions and qualifications; this charge, without impairing the commercial policy to the general rates of the duties, will occasion an augmentation of the revenue little short of two hundred thousand dollars.

An additional duty on imported sugars. Sugar is an object of general consumption, and yet constitutes a small proportion of the expense of families. A moderate addition to the present rates would not be felt. From the bulkiness of the article too such an addition may be made with due regard to the safety of collection. The quantity of brown and other inferior kind of sugar imported, appears to exceed twenty-two millions of pounds, which at a half cent per pound, would produce one hundred and ten thousand dollars. Proportional impositions on foreign refined sugar, and proper drawbacks on exportation, ought of course to indemnify the manufacturers of this article, among ourselves.

Molasses, being in some of the States a substitute for sugar, a small addition to duty on that article, ought to accompany an increase of the duty on sugar. This, however ought to be regulated with proper attention to the circumstance, that the same article will contribute largely in the shape of distilled spirits. Half a cent per gallon on molasses, would yield an annual fund of thirty thousand dollars. Our distillers of spirits from this material, may be compensated, by a proportional extension of the duty on imported spirits.

Smell, and other manufactured tobacco, made within the United States. Ten cents per pound on the Smell, and six cents on other kinds of manufactured tobacco, would be likely to produce annually, from ninety to one hundred thousand dollars. From a good evidence as the nature of the case will admit, the quantity of these articles manufactured in the United States, may be computed to exceed a million and a half of pounds. The imposition of this duty would require an increase of the duty on importation, and a drawback on exportation in favor of the manufacturer. This being an absolute imperium, is the strictest object of revenue that can be imagined, and may be so regulated, as to be no objection, to injure either the growth, or manufacture of the commodity.

Pepper, pimento, spices in general, and various other kinds of groceries. These articles will bear fresh additional rates, as may be estimated to yield a fund of not less than thirty thousand dollars. Containing a reference to the entries in the State of New-York, in 1788, the yearly quantity of pepper and pimento brought into the United States, is not less than eight hundred thousand pounds, of which about a third is pepper. Six cents on pepper, and four cents on pimento (with drawbacks on exportation) may without inconvenience be laid.

Wines and spirits sold at retail. These articles are, in the opinion of the Secretary, capable of being rendered far more productive, than has been generally contemplated; and they are, certainly, among the more acceptable parts of revenue. It is presumed, that two hundred thousand dollars per annum, may, with facility, be collected from the retail vend of these articles.

The foregoing objects, are those, which appear to the Secretary, preferable towards a provision for the discharge of the individual States. They are either the experiment should discover a deficiency in the expected product; but which he conceives it unnecessary now to detail. He will only add, that he entertains no doubt of its being practicable to accomplish the end, on the principles of his former report, without the necessity of taxing, either houses or lands, or the stock or produce of farms.

The Secretary conceiving the design of the House to have been to obtain from him a general delineation only of the funds, competent in his judgment to the provision in question, has refrained from those details, which would be indispensible, if that provision were immediately to be made; and to have furnished what would be an occasional matter of delay than would, probably, have suited with the present state of the business, or the convenience of the House. He with great deference trusts, that what is now offered will be deemed a satisfactory compliance with their order.

The statement required respecting the product of the duties on imports and tonnage to the last of December, as far as returns have come to hand, is contained in the schedule herewith presented.

All which is humbly submitted,

ALEXANDER HAMILTON,
Secretary of the Treasury.

Abstract of the nett proceeds of the duties on Imports and Tonnage.

N. Hampshire, from August 11,	7,730	2 1/2
Massachusetts,	10,113,439	5 1/2
Connecticut,	11,203,352	8 1/2
New-York,	5,152,198	97
New-Jersey,	1,971	51
Pennsylvania,	18,494	94
Delaware,	6,573	98 1/2
Maryland,	8,715	6 1/2
Virginia,	17,144,028	62
S. Carolina,	31,553,052	61 1/2
Georgia,	22,845,800	80 1/2

Dollars, 784,481 1/4
Deduct for drawbacks, a pt. cent. 15,689 7/4

Dollars, 768,791 40 1/2

Part of Boston note in 1790 Dec.

Extract of a letter from an old Irish Whig, in London, to his friend in this city, dated Dec. 1789.

"Strange as it may seem, an idea has, till very late, prevailed here, and some, minimal to your interests, have given out, that you are divided amongst your selves, and that your trade being embarrassed you will be re-united to Great Britain. This I have contradicted, as I knew it to be false. It is with peculiar satisfaction I can inform you that France will be free at length, and have a civil constitution similar to that of England, with some necessary improvements. The language of Louis is no longer in the high tone of despotism: Family quarrels have vanished into insignificance, and thirty millions of people are rescued from the fangs of arbitrary sway. Liberty is extending to the neighbouring States. We have scarcely a doubt left that the Emperor of Germany's subjects in the low countries will follow the example of the French, and have a free constitution. In Germany and France, by the abolition of monasteries, friaries, &c. no less than 10,000 monks, friars, nuns, are turned out to labour for their bread; whereas that were the dromes of Pope's influence and power, it is every day abating, and in a little time will be looked upon as the old woman of Christendom. The affairs of France are in a very unsettled situation; and such numbers of their nobility and gentry, with two prices of the blood, are now in London, that it is thought their expatriation, annually, will amount to half a million sterling. The Emperor has lost a revenue of four millions yearly by the revolt of Austrian Flanders. His dominion there is terminated, his troops are beaten, and Brussels, Orlend, Ghent, Antwerp, Lille, &c. are restored to have a free constitution.

Extract of a letter from St. Augustine Dec. 31.

"A letter from La Vera Cruz contains, that particular attention had for some time past been paid to the

conduct of all strangers, coming into the Spanish and Portuguese South-American provinces. Passes and permits are not rigorously exacted from every individual; and foreigners of other nations, even in such places as Rio Janeiro, Lima, Panama and the Caracas, find themselves in a situation little better than of prisoners."

PROVIDENCE, (R. I.) March 6.

The Convention of this State, for deliberating on the Confirmation of the United States, met at South-Kingston on Monday last.

Hon. DANIEL OWEN, Esquire, was chosen President, and DANIEL UPDIKE, Esquire, Secretary.

Extract of a letter from a gentleman at South-Kingston, dated March 4.

"The Convention have not yet come to any decision on the subject of their appointment. A committee this day were appointed to draught amendments to the Constitution, and it is expected they will report in the morning. It is highly probable that the Convention will adjourn to the latter end of April, or beginning of May, previously directing the amendments which shall be reported by the committee to be laid before the towns at their April town-meetings."

BOSTON, March 11.

LEGISLATURE OF MASSACHUSETTS, ADJOURNED.

On Tuesday last a joint committee of both Houses was raised to inform his Excellency the Governor, that the two Houses had completed the business before them—and to request a recess—at 8 o'clock P. M. the Secretary came down and informed the two Houses that his Excellency had approved of 34 acts.

After which, the Secretary said, that it was his Excellency's pleasure, with the advice of Council, that the General Court be adjourned to the Tuesday, following the last Wednesday in May next—and they were accordingly adjourned.

Massachusetts State Lottery.

TO THE PUBLIC.

THE Managers of the Massachusetts STATE LOTTERY, prefer the Public with the following SCHEDULE of the first CLAS of said Lottery, which will positively commence drawing in the Representatives Chamber, in Boston, on Friday the second day of April next. A List of Prizes will be published in the Boston INDEPENDENT CHRONICLE, the Thursday following.

As the object of this Lottery is to ease the taxes of the People, and to augment Public Credit, the Managers shew themselves, that principleless patriots, as well as a spirit of adventure, will conduct to a speedy sale of the Tickets—and as they are furnished with ample powers from government to manage said Lottery as they shall judge expedient, and particularly to conform to the time they may set for drawing the several classes, they pledge themselves, that the strictest punctuality shall be observed, as well as to the time of drawing and publishing, as to the payment of the Prizes.

MUCH LESS THAN TWO BLANKS TO A PRIZE.

SCHEDULE

Of the FIRST CLASS of the STATE LOTTERY, containing 5000 Tickets, at THREE DOLLARS each.

Prizes.	Dollars.	Dollars.
1 of 1500	is	1500
1 of 1000	is	1000
1 of 500	is	500
1 of 400	is	400
2 of 300	are	600
2 of 200	are	400
3 of 100	are	300
3 of 70	are	210
6 of 50	are	300
7 of 40	are	280
10 of 30	are	300
15 of 20	are	300
20 of 10	are	200
25 of 8	are	200
30 of 6	are	180
50 of 4	are	200
1545 of 2	are	3090

1751 Prizes, 15,000
3279 Blanks, Deduction, 2000
5000 Tickets, at Three Dollars, 15,000

65 TICKETS in the above Class may be had of the several Managers; and of JAMES WHITE, Franklin's Head, Corn-Street; each of whom will pay the Prizes on Demand: And all Prizes which are not demanded within six months after Publication, will be paid into the public Treasury, "for the benefit of the poor as entitled to such Prizes."

JAMES AUSTIN, jun.
DAVID COBB
SAMUEL COOPER, Managers.
GEORGE R. MINOT,
JOHN KNEELAND,
Boston, March 6, 1790.

LAND,
In the State of Vermont, for sale.
ENQUIRE OF THE PRINTER.

The Collector of Excise for the County of Hampshire hereby gives notice to all persons who have not settled their Excise—accounts since the 15th day of November last, that he shall issue warrants of distress against all such delinquents (unless prevented by a special settlement) that the same may be collected before the first day of May next, at which time he will be superceded in the said office.

ELIJAH HUNT, Collector.
Northampton, March 15, 1790.

NOTICE

I hereby give, that the non-resident land lying in the town of South-Brimfield, in the County of Hampshire; belonging to Joseph Kimbrey, is taxed 2/6 in a town tax for the year 1789, committed to me to collect for the year 1790.

Unless said tax is paid on or before Thursday the 8th day of April next, so much said land will be sold at Public Vendue, at the house of Oliver Wales, innholder in said South-Brimfield, at one o'clock p. m. as will be sufficient to discharge the same with all intervening charges, by

ASA FISH, Collector.
Jan. 24, 1790

NOTICE

I hereby give to the non-resident proprietors of lands lying in South-Brimfield, in the County of Hampshire, that their lands are taxed for repairs of high-way, and committed to me to collect for the year 1789, as follows, viz.

Noadiah Leonard, 2s.
Elijah Field, 3d.
John Fitch's heirs, State tax, No. 6, 3/6, town tax for 1788, 1/3 2d. John Collins, State tax, No. 6, 6/4, town tax for 1788, 3/6.

Unless said taxes are paid on or before Thursday the eighth day of April next, so much of said land will be then sold at PUBLIC VENDUE, at the house of Oliver Wales, innholder in South-Brimfield aforesaid, at one o'clock p. m. as will be sufficient to discharge the same with all intervening charges, by

JONATHAN NEEDHAM, Collector.
Jan. 24, 1790.

NOTICE

I hereby give, to the non-resident proprietors of lands lying in South-Brimfield, in the County of Hampshire, that their lands are taxed in the State tax No. 7, committed to me to collect for the year 1789, as follows, viz.

Noadiah Leonard, State tax, 1 s. 2 d.
Town, County and School, 1 1 2
Elijah Field, State tax, 2 1 2
Town, County and School, 0 5 0
Widow Elizabeth Moulton, State tax, 0 5 0

Unless said taxes are paid on or before Thursday the 8th day of April next, so much of said lands will then be sold at Public Vendue, at the house of Oliver Wales, innholder in said South-Brimfield, at one o'clock p. m. as will be sufficient to discharge said taxes, together with all intervening charges, by

DANIEL CARPENTER, Constable for 1789.
Jan. 24, 1790.

NOTICE

I hereby give, to the non-resident proprietors of lands lying in South-Brimfield, in the County of Hampshire, that their lands are taxed in the State; Town and County taxes committed to me to collect, for the year 1789, as follows, viz. Noadiah Leonard, State tax, No. 6, 1/11, Town tax for 1788, 1/1. Elijah Field, State tax, No. 6, 9d. Town tax for 1788, 3d. John Fitch's heirs, State tax, No. 6, 3/6, town tax for 1788, 1/3 2d. John Collins, State tax, No. 6, 6/4, town tax for 1788, 3/6.

Unless said taxes are paid on or before Thursday the eighth day of April next, so much of said land will be then sold at Public Vendue, at the dwelling house of Oliver Wales, innholder in said South-Brimfield, at one o'clock p. m. as will be sufficient to discharge said taxes, with necessary charges, by

CYRUS MUNGER, Constable.
Jan. 24, 1790.

NOTICE

NOTICE is hereby given, that the real estate of William Goodrich, Esquire, and William Woodbridge, Esquire in Stockbridge, in the County of Berkshire, were assessed in the years 1780, 1781, and 1782, in the following sums, viz.

l. s. d.
The real estate of William Goodrich, For 1780, Continental Money, 135 19 6
For do. Hard Money, 2 6 11 1/2
For 1781 and 1782, Hard Money, 9 5 4 1/2
The real estate of William Woodbridge, For 1780, Continental Money, 205 0 9 0
For do. Hard Money, 1 1 1 1/2
For 1781 and 1782, Hard Money, 6 0 4 1/2
The said William Goodrich, and William Woodbridge, having moved out of this Commonwealth, and the said taxes not being paid—Unless said taxes are paid by the first Monday in April next, so much of said real estate will be sold at Public Auction, at 2 o'clock P. M. on said day, at the dwelling house of Mrs. Anna Bingham, as will be sufficient to discharge the same, with intervening charges, by

AS A SEMOUR, Collector.
Stockbridge, Jan. 11th, 1790.

NOTICE

THE PROPRIETORS of the DISTRESS'D SEINE, (so called) are desired to meet at the house of Mr. PEREZ CLARK, in Northampton, on Friday next, at five o'clock P. M.

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