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MARYLAND GAZETTE.

THURSDAY, OCTOBER 23, 1794.

For the MARYLAND GAZETTE.

(Concluded from our last.)

EXTREMES in all measures, prove not only defective in the means, but in their operations, produce effects highly dangerous to the ends. In physic, that which may prove remedial when applied in a certain degree, seldom fails of counteracting the virtue, and producing the contrary effect, when administered to an excess. To all human affairs there are certain bounds prescribed by the power of reason, beyond which there is no medium. The human mind, when clouded with affections, and agitated with passions, seldom observe any medium in its operations; in such a situation it loses sight of the object, transcends the mark, and is left without a guide to wander in the wilderness of extremes. This rule having a general application to human affairs, may in a particular manner be referred to the state of a free government, the evils flowing from which generally operate in a twofold manner, namely, an encroachment of power by the government, and an abuse of it by the people. An encroach of power by government, in infringing upon the rights of the people, in exercising authority unwarranted by the constitution; an abuse of liberty by the people, in assuming more than sanctioned by the laws, or by rejecting all law and order, and falling into a state of licentiousness. These two extremes are uniformly opposed to genuine liberty, and however different in their operation, seldom fail of producing, in the end, the sad effects of tyranny and oppression; and unbounded apprehensions of the former have indirectly been the cause of the latter. The people being very tenacious of their liberties, are ever watchful of the measures of government, and from their fears receiving wrong impressions, are often carried by passion beyond the bounds of reason, and hurried into the most violent excesses; without duly considering the reason, or weighing, in a cool and dispassionate manner, the nature of the proceedings, they content themselves with the first view, skim the surface, and form improper conclusions; on such occasions, in avoiding one extreme they imperceptably fall into another, by an unbounded fear of the contemplated danger they lose sight of a medium, by being too watchful of Scilla, they are dashed against Charybdis. An undue suspicion of government encroaching on their rights, with the odious name of monarchy, have not only produced unmerited opposition to their measures, but hurried the mind to the opposite extreme of anarchy and licentiousness, in resisting all law and order.

Whoever values liberty and would support it, no doubt will think it his duty and interest to protect that constitution by which it is secured. Whoever values the privileges of a citizen, no doubt will grant the same to that body who protects them; consequently no man will deny government the presumption of her innocence, as a *prima facie* evidence, till the contrary is proved. If a rule of conduct prescribed to each citizen is marked out by the laws of his country, no doubt he should be judged by the same. If that of government is marked by the constitution, they certainly may claim the same privileges. If a conformity to these laws justify the conduct of the former, certainly that of the constitution will the measures of the latter.

The boundaries laid down in the fundamentals of the constitution, which circumscribe the power of government. The bar which secures the rights of the people from infringment, the line which marks the extent of their authority, will shew to every man, whether his rights have been violated, whether government have transcended the bounds prescribed to them by the constitution, whether they have unduly extended the limits of their authority, whether the law complained of is unconstitutional, impolitical or inexpedient; if either or all; whether the constitution has made any provision for having it repealed in a peaceable manner, whether the people can reform any abuse in a regular and constitutional manner, without tumult or sedition, or whether the resistance of a minority is consistent with the security of our rights, the defence of our liberty, or the genius of the constitution.

If a law is unconstitutional it is a grievance, because it operates against the will of the people; if it is impolitic it is odious, because it operates against the interest of the same; if it is inexpedient it is a hardship, because it draws money from the pockets of the people to answer no real advantage; if the law is constitutional it is no grievance, because sanctioned by the people; if it is politic it is commendable, because for the public good; if expedient it ought to be continued, because the exigencies of the people require it.

The power vested in congress, of taxing in a discretionary manner all real and personal property in the union, laying imposts, &c. as the exigencies of government may require, being sanctioned by the eighth section of the second article of the constitution, consequently their exercising the authority upon any reasonable ground can meet with no exception. The constitution being a representation of the will of the people, the quantum of power ceded and warranted by it to government, being ceded and warranted by the people, therefore all measures adopted by congress, consistent with the spirit of the constitution, within the limits of this power, is sanctioned by the concurrence of the people; to presume the contrary, would be a presumption of a premises which would prove ruinous in the extreme; it would destroy all uniformity in the administration of affairs, subvert all the principles of government, and invalidate every security of private property. If equal weight, sanction and authority, extend to every law of congress, providing within the limits of the constitution, if the power ceded to government must be regulated and co-extensive with the same, consequently their exercising all or any part of this power is unquestionable, and if the people are justified in violating one of these laws, the same justification extends to a violation of every other law within the pale of the constitution, because the constitution being the common support of all, because its sanction, protection and authority, extending alike to each and all, therefore if her right is questionable in any, it must in all, if her authority fails in any, it must in all.

When we contemplate this law on the ground of expediency, and animadvert to that period in which it was past; when we consider the state of resources, the increase of expenditures, and the insufficiency of the revenue to support the exigencies of government, all charges against congress immediately vanish, they become no longer censurable in the sacred discharge of a duty due to their constituents, by the adoption of measures both sanctified by necessity and warranted by the constitution. The interruption of our trade abroad, occasioned by the fermented state of Europe, the protection of our frontiers at home, with other fortuitous circumstances, must necessarily have swelled our expenditures, and rendered our revenue inadequate to the calls of government. These considerations incontestably shewing the expediency of adopting some constitutional measures for raising of money to answer the exigencies of government, to accomplish which there remained these two alternatives, either of levying a general tax upon all real and personal property, or of taxing articles of a foreign and domestic manufacture.

However satisfactory, legal and equitable, a tax laid upon real and personal property, however reasonable and impartial in thought, however just in calculation, its obstacles in practice are much to be feared. On one hand the difficulty of ascertaining the quantum of property of each man, and its neat produce, in a young country, where property is so unstable in its value, and the current of interest so fluctuating, appears to admit of a considerable degree of exception, and afford almost an irresistible object of temptation for the commission of fraud and deception. To tax private property, valued at the discretion of any body of men, would not only be an innovation upon liberty, repugnant to the true spirit of republicanism, but dangerous in the extreme. On the other hand, whether it would not interfere with the states legislatures, or whether it would meet with the concurrence of the people at large, is very questionable. On the ground of equity, this mode of taxation certainly appears very reasonable, because each man being interested in a certain degree in government, in proportion to his property, is bound in an equal ratio to contribute to the support of the same. In Europe, where the value of property is in a manner fixed and unchangeable, this mode of taxation may answer, but that it would in this country be both defective in the ends, and partial in the operations, is much to be feared. These considerations, when annexed to that sacred regard paid to private property in every free country, which secures it from injury and violation, appears to afford an insurmountable obstacle to its adoption.

As to foreign articles, the duties are as great as policy will admit. The practicability of laying a general tax upon real and personal property, with the policy of increasing the imposts of imported articles, affording too many obstacles to their admission, the only and last resource, consistent with the constitution, was to tax home produce, which, however unpopular in a republican government, must be submitted to when the exigency of affairs require it, and it is for the public good. To lay a tax upon that article which will be less oppressive to individuals, and useful to the commonwealth, is an infallible proof of the wisdom and policy of congress. A tax upon linen, woollen, and other manufactories of that kind, would be impolitic in the extreme, because it would dampen the spirit of manufactures, calculated not only to promote industry at home, by encouraging our own citizens, but render our situation more dependent to Europe for articles purchased at an advanced price.

If there is any solid ground of complaint from the operation of the excise law, if it is attended with any real grievance or oppression, this must certainly affect the consumer of whiskey and not the distiller, because the former, by raising the price of whiskey in proportion to the tax to the consumer, consequently it is not he who distils the spirit who pays the tax, but he who consumes the spirit. In the side of the latter, the excise law in its operation can afford little or no cause of complaint, because all imposts and taxes laid upon spirits, whether of a foreign or domestic manufacture, indirectly extend to the consumer, because taxation on all other liquors generally affecting the consumer. I cannot see upon what equitable mode of reasoning the consumer of whiskey can claim an exemption, nor on a political one, saving its being a home manufacture.

If the excise law at all affects the distiller, it must be in retarding the sale of his liquor, and that in a very inconsiderable degree; and it is highly probable, it has in its operations produced effects more than sufficient to compensate for any disadvantage sustained on that head. Could a calculation be made, perhaps the sale of whiskey to the Indian army, which expediency required for the defence of our frontiers, but more particularly of the insurgents, (the expences of which might in a great measure have been introductory to the excise, in order to raise money for the support of the same,) would have been more than sufficient to compensate for any disadvantage sustained by the imposition of the law. It is true, the consumer of whiskey pays a tax. It is probable from his distance from ports, and the difficulty of procuring imported liquors to advantage, whiskey is the only liquor he makes use of; but surely if he consumes none of these imported liquors he pays no tax for them. Who then pays the tax of imported liquors? Certainly the consumer. Who drinks spirit of any kind without being taxed? There is none. If all liquors then consumed in the union were taxed, and if this tax is to extend to the consumers, it is but reasonable that the drinker of whiskey should pay a tax, as he who drinks wine, rum or brandy. As to the plea of the insurgents on this ground, it appears not less unreasonable than inconsistent; they say they cannot procure imported liquors to the same advantage as those living adjacent to ports. It is true they cannot, nor can the people alluded to procure land, and the necessaries of life, on the same terms they can. Advantages and disadvantages are inseparable in human affairs, and every man living in, and participating of, the conveniences of society, must not claim an exemption from its inconveniences, but share them with his neighbour. It is said, that the excise law contemplates oppression, because it qualifies excise officers to enter and examine your house; that your house is your castle of defence, and should suffer no violation. That a man's house is his castle of defence, I grant, but that the excise law countenances any irremedial grievance or oppression on that ground, I fully deny. By taking out a licence to pay an annual duty in proportion to the size of your still, you entirely remove any inconvenience which might flow from that channel; by the adoption of this mode, your house is inviolable, and no longer subject to the abuse of excise officers.

The manifold opinion of modern politicians, respecting the excise, is fanciful indeed. They tell you, it is unjust, oppressive and unpopular. Unjust, because it does not bear alike upon all, which common reason and experince have shewn to be highly unreasonable, and morally impossible. It is oppressive and unpopular, because report says it produces those effects in Europe. I must beg leave to differ with them on this head, and consider them as unfounded as the latter; and I can never believe that the excise law, in its operation, can produce, in this country, the grievances contemplated, as long as liberty remains the solid basis of our constitution, virtue the polar star of our government, and obedience to the laws the will of the people. In Europe, the revenue flowing from the excise law is collected by men of the lowest order, by men whose fortunes are as limited as their consciences are unbounded; this, with an avaricious desire in the distiller to defraud the government, by distilling whiskey without a licence or permit, and concealing the same in their dwellings, afford the officer a most ample field, either of cheating government, by compounding for a bribe, or of practising on the distillers themselves unbounded fraud and extortion. It is almost impossible to conceive what an influence government and education have in the formation of the human mind. What a contrast in the minds of those whom fate has placed in the same country under a partial government, subject to its appendages, a distinction of orders, with a partial diffusion of science. When we behold this mottled picture, the alloy which distorts the features and destroys the symmetry, are very ostensible—under such a government a love of gain is too common, and indulged whenever an opportunity serves. Science and politics, (which not only expand the understanding and fill the mind with ideas of rectitude and honour, with a sovereign contempt of meanness, lying beyond their reach,) am-