

POET'S CORNER

THE WHEELBARROW

[By Henry Bunbury, Esq.]

With a big bottle nose, and an acre of chin, His whole physiognomy frightful as sin, With a huge frizzled wig, and triangular hat, And a snuff-besmeared handkerchief tied over that; Doctor Boss, riding out on his fierce Rosinante, (In hair very rich, but of flesh very scanty.) Was a little alarm'd through a zeal for his bones, Seeing Hodge cross the road with a barrow of stones. Hip! friend, roard the doctor, with no little force, Prithce set down your barrow, 'twill frighten my horse. Hodge as quickly replied, as an Erskine or Garrow. "You're a d—d deal more likely to frighten my barrow."

Jo-King to Emperor Nap.

My dear brother Nap, I'm an erwhelm'd with mishap, My fate, without jest, is provoking, In Spain you must know, 'There's an end of King Jo, Forgrave Spaniards, I had, won't bear JO-KING.

MONITORIAL.

From the (Boston) Daily Advertiser.

THE SATURDAY LECTURE, NO. 19.

God in every thought.

Many philosophers, through the proud desire of raising their own species above the level of the brute creation, have taken unwearied pains to find some distinguished mark which nature has placed between those two orders of beings. Reason was for a long time supposed to be this high characteristic, till some unlucky speculator discovered that brutes also often exhibit unequivocal proofs of possessing the reasoning power. Driven from this title to superiority, the defenders of human perfectibility have had recourse to numerous others, but have at last been obliged to come to the conclusion, that religion alone constitutes the essential difference between man and beast. For, attribute to man whatever intellectual power you will; show him capable of relishing pleasures, however refined, still he exercises that intellect; still he enjoys those pleasures, not exclusively, but only in a higher degree. For my part, I can see no difference between the irreligious man, who enjoys what he calls the feast of reason and the flow of souls, but offers up not a single tribute of gratitude to the author of his blessings, and the more sober swine, who thoughtlessly enjoys his daily repasts, forgetting or insulting the hand that feeds him.—It does not alter the argument to say, that their pleasures are very different; so are the pleasures of a fish and a bird very different; they both notwithstanding, remain brutes; both are equally regardless of a God and forgetful of the bountiful giver of all.

It certainly is possible for you to introduce the idea of God into every action and every thought of your lives. Though the task may at first be hard, though you will find whole hours to slip by without once reflecting (oh shameless ingratitude!) on that great being, who is forever present and ceaselessly caring for you, yet begin the duty anew with fresh ardour and more determined earnestness, and your brutal forgetfulness will at length yield to constant and persevering attacks. Often, when you are listless & at irksome leisure, some such artifice as the following will sweeten and animate and consecrate your languid moments. Watch your breath, or mark each silent and faithful pulsation of your blood.—Then reflect that it is God who at first ordained this vital, mysterious, delicate, and complicated machinery, and who still by his gracious power promotes and sustains its operations. The motion of a limb, the glance of an eye, the alteration of posture or even the succession of an idea, is quite enough at any time to provoke wholesome meditation, and remind man of his creator. Say not, that the introduction of so holy and awful an idea into frivolous concerns will debse and pollute it, or will at all diminish a due reverence for God. This is a fatal error. The truth on the contrary, is, that your most trivial actions will by this means be impressed & heightened into excellence. A pin, if dipped in liquid gold, contaminates not that precious metal; but receives in itself a value which no mere polish could bestow. Begin then and consecrate every

fragment of your life to God. It will guard you wonderfully against temptation, it will multiply your joys, diminish your grief tenfold, it will secure you an easy death, and anticipate I know not how much of heaven.

MR. STANFORD'S CIRCULAR TO HIS CONSTITUENTS

In the Counties of Wake, Orange and Person, NORTH-CAROLINA.

Washington, July 30, 1813.

DEAR SIR, Congress was convened in May, for the purpose of restoring the old system of internal taxes, and having now accomplished that object will terminate their present session on Monday next the 2d of the ensuing month.

The following is a list of the acts imposing those taxes, and others deemed of principal importance according to their titles, to some of which I have subjoined brief abstracts, selecting such as I presumed might prove most acceptable to yourself and neighbours, viz.

An act to lay and collect a direct tax within the United States.

An act for the assessment and collection of direct taxes and internal duties.

An act further to provide for the assessment and collection of internal taxes.

An act laying duties on licences to retailers of wines, spirituous liquors, and foreign merchandise.

An act laying duties on sales at auction of merchandise, and of ships and vessels.

An act laying (stamp) duties on notes of banks, and bankers and certain companies; on notes, bonds, and obligations discounted by banks, bankers, and certain companies, and bills of exchange of certain descriptions.

An act laying duties on carriages for the conveyance of persons.

An act laying duties on sugar refined within the U. S.

An act laying duties on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries.

An act to raise a corps of seafencibles.

An act authorising the president of the U. S. to cause to be built barges for the defence of the ports and harbours of the U. S.

An act authorising a loan of millions and a half of dollars.

DIRECT TAX.

This tax was formerly laid for two, but is now laid for three millions of dollars, and is to be levied on lands, lots, houses and slaves, according to valuation, and of that sum, the law apportioned to North-Carolina, two hundred twenty thousand, two hundred thirty-eight dollars and twenty-eight cents, (\$220,238 28)—And again apportioned that amount among the counties of the state, to each its due and relative quota according to the rule of distribution adopted by the members of the state.

Thus the quota of this tax assigned to the county of Wake, is six thousand four hundred forty-three dollars and fifty-four cents, 6,443 54

To the county of Orange, seven thousand three hundred six dollars and fifty cents, 7,306 30

And to the county of Person, two thousand eight hundred fifty-one dollars and fifty-seven cents, 2,851 57.

Making in the whole from the direct tax alone an aggregate sum of 16,601 61

The rule granting the proper quota to each county was in the first place, the relative amount of state tax, which each county paid to the state, and so the bill was first reported, but the delegation of the state, not considering this rule as operating a fair and equal distribution among the counties, adopted a mean between the valuation and apportionment made under Mr. Adams' direct tax, and the amount of the state tax as paid by each county, and this mean sum as a rule produces the respective quotas as given, and imposed by the present law. The law, however, provides, that if the legislature of any state should consider the distribution thus made among the counties as unequal or unjust, it may vary and adjust the respective quotas according to any other rule which it may deem more equal and just. And further that any state may pay its quota into the treasury of the U. S. and be thereon entitled to a deduction of 15 per cent. if paid before the first day of May next, and in such case, upon due notice being given to the secretary of the treasury, all pro-

ceedings under this act, within such state, shall cease and determine.

And for the purpose of assessment and the collection of this tax, and the other internal duties, and excises, the several states are divided into districts, and the state of North-Carolina into thirteen, the same with the Congressional districts. To each of these a principal assessor and collector are to be appointed, with power for the greater convenience to subdivide their larger districts into smaller ones, and to appoint their own deputies, being always responsible for their conduct. Assistant assessors are required to be respectable freeholders, and their number, and the number of assistant districts in any state are subject to be reduced at the pleasure of the secretary of the treasury. The people under this act are to give in their taxable property in the usual way, and if they refuse to comply, or give in fraudulent lists, will be subject to heavy penalties. If an individual feels himself aggrieved by the assessment of the assistant, he has an appeal to the principal assessor of the district for justice.

STILL TAX.

This is a tax imposed on the capacity of the still, including the head—or other implements used in lieu of stills for distilling—and the law requires that all owners of stills, or superintendants of stills, intending to employ them after the first of January next, shall first apply to the collector of internal duties for a licence for any one of the periods prescribed for granting licences, and shall on receiving it pay for the same, if the amount of duties should not exceed five dollars, and if it should exceed that sum he will be entitled to a credit of four months upon giving bond and security. And if any one shall use his still or other implements for distilling without such licence after the first of January, he will be subject to a fine of one hundred dollars, and double the amount of duties which he would have otherwise had to pay.

The following are the periods for granting licences with their respective rates of duty per gallon:

For a licence to employ a still or stills in distilling domestic materials,

Table with 2 columns: Duration (For 2 weeks, 1 month, 2 do., 3 do., 4 do., 6 do., 12 do.) and Cents (9, 18, 32, 42, 52, 70, 188)

For a licence in distilling foreign materials,

Table with 2 columns: Duration (For 1 month, 3 do., 6 do., 12 do.) and Cents (25, 60, 105, 135)

LICENCES TO RETAILERS.

This tax levies the following annual duties on retail dealers; and it in a town containing more than one hundred families the following are the rates:

Table with 2 columns: Item (On retailers of merchandize, wines and spirits, Of wines alone, Of spirits alone, Of domestic spirits alone, Of merchandize other than wines and spirits, If in any other place, other than a town of that size, On retailers of merchandize with wines and spirits, Of wines and spirits alone, Of spirits alone, Of Domestic spirits alone, Of merchandize other than wines and spirits) and Cents (\$25, 20, 20, 15, 15, 15, 15, 12, 10, 10)

STAMP ACT.

This tax levies on every promissory note or notes payable to bearer or order, issued by any Bank, the following rates of stamp duties, viz:

Table with 2 columns: Amount (On a note not exceeding one dollar, On a note not exceeding two dollars, And so on, at the same rate, up to a thousand dollars, which will pay a duty of, All over that) and Cents (cts. 1, 2, \$10, 50)

And on any promissory note or notes bonds or obligations to be discounted at Bank, and on foreign and inland bills of exchange, with one or more endorsers at the following rates, viz:

Table with 2 columns: Amount (On such note, bond, or bill not exceeding one hundred dollars, On one hundred dollars not exceeding two hundred dollars) and Cents (5, 10)

\*Distillers, however, having a distillers licence, may sell liquor at their own distillery and of their own distilling without a retailer's licence provided they do not retail less than five gallons at a time.

And so on, at the like rate, up to eight thousand dollars, which will pay a duty of \$4

All above that a duty of \$5

Thus the principal operation will be on Bank Notes and on such notes and bonds of individuals as shall receive the form of negotiable paper. The act, however, provides that all banking institutions may compound with the Secretary of the Treasury for the stamp duties imposed on their notes at the rate of one and a half per cent on their dividends. Their customers are without alternative & will have to provide their stamps for every renewal. In other respects the principal bearing which this act will have upon the more common transactions of life will be in the case of inland bills of exchange, which are literally nothing more than common drafts or orders for money which if assigned, or endorsed will require to be on stamp paper, if exceeding one hundred dollars.

CARRIAGE TAX.

This is by some esteemed a direct tax and operates only on carriages for the conveyance of persons. The duties on these are laid at the following rates, viz:

Table with 2 columns: Item (On every coach the yearly sum of, On every chariot or post-chaise, On every phaeton or coach pannelled above, On every other four wheel carriage hanging on steel or iron springs, On every four wheel carriage hanging on wooden springs—or two wheel carriage on steel or iron springs, And upon every other four or two wheel carriage) and Cents (\$20, 17, 10, 7, 4, 2)

All the above acts are to commence their operation on the first of January next, and except the direct tax, which at present is only laid for a single year, or to continue in force for & during the war in which we are engaged, and for one year thereafter and no longer.

To all those taxes, Sir, thus laid, it is known to you, and to my constituents generally that I have been uniformly opposed, and have done what I could, to save them from the odium, the inconvenience & oppression, which they never fail to bring with them among a free people, and which they have more than once brought with them among the people of the United States. I was present and voted against them when they were resorted to, and found so unwelcome in Mr. Adams' times—and I was also present & voted to do them away when they were so acceptably repealed in the first session of Mr. Jefferson's administration.

It was indeed my misfortune, if misfortune it was, not then to have perceived the wisdom of the war which Mr. Adams waged against France, and his consequent system of taxes and other measures, which grew out of it—and still less have I been able to perceive the wisdom, policy or necessity of the present war against Great-Britain.—We had much to lose and nothing to gain.—Whatever may have been the character of the wrongs received (and they are not to be denied or palliated) we were not prepared to redress them by war, and every attempt made on Canada as yet goes to prove it. However fit the occasion for a nation sometimes to call forth its energies & extend its arm to vindicate its rights, and to compel a due degree of justice and respect, the councils of a country may mistake the times;—and let the reflecting statesman contemplate the present awful and convulsed state of the civilized world, and ask himself if our young and once happy country has chosen the fit movement in which to right herself?—to link her destinies in the great contest of belligerent Europe? to give into such wars and expect to recede from them at will? But the die is cast, she has made the attempt and nothing remains to the good citizen but to obey the constituted authorities of his country.—Again we have those old burthens and taxes & it will behave every one to prepare to meet them and to bear their part; in other words, whether personal service or money contribution be required, all ought to do their duty and to yield a willing compliance, and that every good citizen will thus act his part, there can be nothing to fear. I am well persuaded, in our quarter.

I may add in conclusion, the war continues on the Canada frontier and that no late event has turned up to strengthen our prospect of peace other than that which presented itself through the Russian mediation

at the commencement of the session. The President had invited the meeting of Congress, seat of commissioners for St. Petersburg, to meet such as Great Britain might send to join them to negotiate and conclude a peace under the auspices of that power. The late rejection of Mr. Gallatin as one of the commissioners by the Senate, it is presumed will materially affect the mission. No news has been as yet received from them; but it seems to remain the more general expectation that some arrangement will be brought about; and peace once more restored,

I am, Sir, Most respectfully, Your obedient serv't, R. STANFORD.

Daily Federal Republican

At the commencement of the late session of congress, our readers will recollect, that the reporter for this paper was refused a seat among the stenographers on the floor of the House of Representatives.—By a subsequent resolution the Speaker was required to furnish seats for more stenographers, and they were by the same resolution all to be placed in the gallery. For some reason to us and to the public unknown, this resolution has never been complied with by the Speaker; of course we could not have a reporter in the house this session. Although, therefore, we have made every exertion that our disadvantages situation would permit, to furnish our readers with the proceedings and debates of congress, yet many omissions have been inevitable, and these have in measure been supplied by the lame and mutilated abstracts which have been published in the National Intelligencer. That Gazette is under the absolute controul of the administration, and through evil report and through good report, must support the interests and measures of its masters. Hence it has happened that during the late session, although Gales is a stenographer, and has a seat provided on the floor, but very barren abstracts of the congressional business have been furnished, and almost every debate has been suppressed. The motive for this suppression may be discovered in the manner in which the debates have been conducted, & the issue of the most of them.—They certainly would never have raised the reputation of the majority in congress, or have tended to strengthen the administration among the people. The debates have been extremely interesting and upon the most important subjects. Bold truths have been freely spoken, the errors and vices of the administration have been unfolded.—But as our reporter was excluded, and as Gales has chosen to suppress the debates, all has been lost to the people. This evil must be remedied.—If Federal Reporters are excluded the floor, they must with other citizens enter the galleries. But under the resolutions above alluded to, before the next session, we presume, new and additional accommodations will be provided for stenographers. And if there is a stenographer in the country competent to give the debates on all subjects in the house, he will be procured for the next session of Congress. It is our determination, if sufficient encouragement is afforded, to issue, besides our present publication, a daily paper during the session. Facts and events are daily occurring at the seat of government, extremely interesting to all classes of society; and the earliest publicity should be given them through the country. Those who are willing to patronize the Daily Paper, will send on their names without delay, post-paid. We have no other object in view but to serve the cause, to do which effectually it is necessary to keep pace with the Court Gazette, which scarcely ever issues, without containing some misrepresentation and deception to the injury of the people. The affairs of administration have become so desperate, that the practice of suppressing altogether or discoloring important information, and of frequently disseminating the boldest falsehoods, requires every effort to increase and strengthen the guards of truth, to counteract a system of organized deception and falsehood, destructive of the public morals, and aimed against the best interests of the nation. The Daily National Intelligencer is chiefly supported by Federal merchants, whose business requires constant and early information. If that information can be as readily derived from some other than the public source now relied on, it is to be presumed there will be no hesitation in discontinuing patronage to a mischievous print whose proprietors and directors are immediately interested in deceiving the public, to further the sinister views of an embarrassed ministry.

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And for Sale at George Shaw's Book Store, Price, \$1 50 in Boards—\$2 00 Bound.

The Report

Of the Committee of Grievances and Courts of Justice, relative to the Riot and Mobs in the City of Baltimore. Together with the DEPOSITIONS Taken before the said Committee July 15, 1813.



[VOL. LXXI.]

PRINTED AND PUBLISHED BY JONAS GREEN, CHURCH-STREET, ANNAPOLIS.

Price—Three Dollars per Annum.

AN ACT

Laying duties on notes of banks, bankers, and certain companies; on notes, bonds and obligations, discounted by banks, bankers and certain companies; and on bills of exchange of certain descriptions.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the last day of December next, there shall be levied, collected and paid, throughout the United States, the several stamp duties following, viz: For every skin or piece of vellum, or parchment, or sheet or piece of paper, upon which shall be written or printed any or either of the instruments of writing following to wit;

On any promissory note or notes payable either to bearer or order, issued by any of the banks or companies, who issue and discount notes, bonds or obligations, either incorporated or not incorporated, which now are or may hereafter be established in the United States, or by any banker or bankers, according to the following scale, viz.

- If not exceeding one dollar, one cent.
If above one dollar, and not exceeding two dollars, two cents.
If above two and not exceeding three dollars, three cents.
If above three and not exceeding five dollars, five cents.
If above five and not exceeding ten dollars, ten cents.
If above ten and not exceeding twenty dollars, twenty cents.
If above twenty and not exceeding fifty dollars, fifty cents.
If above fifty and not exceeding one hundred dollars, one dollar.
If above one hundred and not exceeding five hundred dollars, five dollars.
If above five hundred and not exceeding one thousand dollars, ten dollars.
If above one thousand dollars fifty dollars.
On any bond, obligation or promissory note or notes not issued by any bank, companies, or banker as aforesaid, discounted by any such bank, companies, or bankers, and on any foreign or inland bill or bills of exchange above fifty dollars, and exceeding one or more endorsers, according to the following scale, viz:
If not exceeding one hundred dollars, five cents.
If above one hundred and not exceeding two hundred dollars, ten cents.
If above two hundred and not exceeding five hundred dollars, twenty-five cents.
If above five hundred and not exceeding one thousand dollars, fifty cents.
If above one thousand and not exceeding fifteen hundred dollars, twenty-five cents.
If above fifteen hundred and not exceeding two thousand dollars, one dollar.
If above two thousand and not exceeding three thousand dollars, one dollar and fifty cents.
If above three thousand and not exceeding four thousand dollars, two dollars.
If above four thousand and not exceeding five thousand dollars, two dollars and fifty cents.
If above five thousand and not exceeding seven thousand dollars, three dollars and fifty cents.
If above seven thousand and not exceeding eight thousand dollars, four dollars.
If above eight thousand dollars, five dollars.

Provided, That nothing herein contained shall be construed to charge with a duty or require to be stamped any treasury or other note issued for the use or benefit of the United States, in pursuance of any act of Congress, or to draft or bill drawn by the treasurer of the U. S. or any check payable at sight upon any bank, company, or banker as aforesaid, or to