

son of peace to pass away without an adequate provision for removing every incumbrance upon its effective revenue. The Committee accordingly consider it as an indispensable requisite in any arrangement of revenue and expenditure in peace, that it shall provide for the rapid extinguishment of the public debt.

To attain this object, a considerable revenue will be required. In selecting the taxes which should compose it, the duties upon imported articles may be expected to furnish the principal supply: Cheap and easy in their collection, paid like all indirect taxes, when it is convenient to pay them, they will be found, under a system of prudent moderation, to discourage no branch of national industry. Duties, indeed, either upon importation or exportation, seem to be the natural resource of countries thinly peopled; which, exporting a large amount of their agricultural productions, receive in return the manufactures of older states. The distance too, of the states from which our importations are made, renders it more difficult to evade the payment of duties here than in countries which are separated from active and enterprising neighbours by a river or a conventional line. But as our agriculture obtains markets at home, as wealth spreads itself over inland countries, where commerce can but imperfectly follow, our imports as well as our exports, must bear a continually lessening proportion to the wealth of the country.

And even now, while the principal source of ordinary revenue in peace must be furnished by the customs, it is probable that they could not be continued or increased to an amount which the interest and reimbursement of our debt and the provisions for our security require, without increasing too far the temptation to illicit importation. The objections too, to an entire reliance upon them, have been too fully developed by recent experience to allow the committee to recommend that they should constitute the whole income of the country. The liberal provision which they are capable of making in peace, disappears in the moment when war requires larger contributions. The government which is left at such a time to explore new systems of internal taxation, to discover and draw into the public service the men who are capable of filling the different departments of the revenue, is reduced to a condition in which the zeal and bravery and resources of the nation can produce their natural effects but imperfectly. The Committee therefore, concur fully with the Secretary of the Treasury, in the opinion which he has expressed, "that the establishment of a revenue system, which shall not be exclusively dependent upon the supplies of foreign commerce, appears, at this juncture, to claim particular attention."

As a result of these general views, the committee, with deference to the house, recommend the adoption of the plan of revenue contained in the report of the Secretary of the Treasury, with the exception of that part of it which proposes to continue the additional duties upon postage, and to repeal the additional duties on licenses to retailers of wine, spirituous liquors, and foreign merchandize imposed by the act of December 1814. The communication of the intelligence between the different parts of the country it appears to the committee to be just policy of our government to facilitate and encourage; and although it might have been right to exact a revenue from it, under circumstances which made it necessary to apply every resource to the defence of the state, the present situation of the Treasury may well allow of its repeal. The duties on licenses to retailers admit, in the opinion of the committee, of modification, which, by proportioning the price of the license in some degree to the business of the retailer, shall render them as productive as the new rates, and less oppressive than the old ones. But as such modification could only apply to licenses for 1817, the committee propose to make it the subject of a future report.

The permanent laws now in force may be expected after the expiration of temporary duties, to produce a nett annual revenue of \$25,278,840. The direct tax, a nett amount of 5,600,000. The sale of public lands, 1,000,000. Licenses to distillers,

Gross amount,	1,250,000
Carriages,	175,000
Licenses to retailers,	900,000
Auctions,	400,000
	2,676,000
Duties on furniture and watches,	300,000
On manufactures,	1,311,000
Excise on distilled spirits,	2,500,000
	4,111,000
Postage,	300,000
Customs,	12,000,000
	25,278,840

Such is the estimate of the annual revenue which by law is declared to be pledged "to provide for the payment of the expenses of government, for the punctual payment of the public debt, and for creating an adequate sinking fund." If the recommendation contained in the report of the Secretary, with the modifications proposed by the committee, shall be carried into effect, there will be deducted from this revenue of \$25,278,840

The nett amount of duties on furniture and watches, on manufactures and distilled spirits,	3,864,340
The postage duty, 300,000	
And from the nett product of the land tax,	2,900,000
	7,064,340

But there will be added to the revenue:	
By the additional duty on stills,	1,200,000
The duty on stamps,	400,000
On refined sugar,	150,000
On salt,	500,000
Gross amount,	2,250,000
Nett amount,	2,115,000
By an addition to the customs, equal to the product of an average addition of 10 per cent. to the rates of permanent duty,	5,040,000
Making the excess of revenue added, above that deducted,	90,660
And the annual revenue,	25,369,500

In the report of the Secretary of the Treasury, which has been referred to the committee—The amount of the annual civil, diplomatic and miscellaneous expenses is estimated at 800,000. The annual military expenses, at 1,112,159. The annual naval expense, at 2,716,510. The interest on the funded debt, at about 6,150,000. \$15,778,669

To this estimate of annual expenditure might be added the amount of about \$1,850,000, appropriated to the payment of the principal of the public debt; which with the \$6,150,000 applicable to the payment of the interest, constitutes the sinking fund of \$8,000,000. But perhaps an easier view of the subject may be afforded by stating the subject separately: the whole sum which is proposed to apply to the payment of the principal of the public debt, exclusively of the interest.

If the annual revenue, under the law proposed, be \$25,369,500, and the ordinary annual expense be \$15,778,669, there will be a balance of \$9,590,831, which may be applied, as Congress shall direct, to national defence, to internal improvement, and to the extinguishment of the public debt. The considerations which have been already adverted to as enjoining the policy of providing for the extinguishment of the public debt as soon as the resources of the country and the conditions of its contracts will permit, induce the committee to propose that to that object may be annually appropriated seven millions, after the year 1816; which added to the sum appropriated to the payment of interest, will form a sinking fund of \$13,150,000, and extinguish the public debt in less than twelve years. This appropriation would still leave an excess of annual revenue above the estimate of ordinary expenditure furnished by the secretary of the treasury of upwards of two millions and a half, to be applied to any other branch of the public service.

The committee have confined their observations to the receipts and expenditures of a permanent peace establishment. The modification of the plan of the secretary of the treasury which they have proposed, will produce too small an effect upon the receipts of 1816, to require a distinct exposition of them, and the deficiency in the receipts of 1817 (which is suggested

in the treasury report,) cannot disturb the calculations which have been submitted of the receipts and expenditures of succeeding years, since the estimated deficiency is less than seven millions and the outstanding revenue on the 1st of January 1817, will be about twenty millions. If, however, the demand upon the treasury in 1817, in consequence of Congress assuming the payment of expenses incurred during war which it has not yet sanctioned, or from any other cause, shall be increased beyond the present estimates or beyond an amount for which the unappropriated revenue may provide, the sinking fund may be charged for the year 1817, with the payment of the treasury notes which may be issued under the laws now in force. In preventing an addition of new funded debt, it will perform its office as usefully as in extinguishing the old debt.

1. Resolved, That it is expedient to continue in force, until the 30th day of June next, and until an act shall be passed establishing a new tariff of duties, the act entitled "an act for imposing additional duties upon all goods, wares, and merchandize, imported from any foreign port or place, and for other purposes;" passed on the 1st July 1812.

2. Resolved, That it is expedient to continue in force the act entitled "an act laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries;" passed on the 29th July, 1813.

3. Resolved, That it is expedient to continue in force the act entitled "an act laying duties on sugar refined within the United States;" passed on the 24th July, 1813.

4. Resolved, That it is expedient to continue in force the act entitled "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;" passed on the 2d of Aug. 1813—and also the act supplementary thereto, passed on the 10th day of Dec. 1814.

5. Resolved, That it is expedient to repeal, from the day of next, so much of the act entitled "an act to provide additional revenues for defraying the additional expenses of government and maintaining the public credit, by duties on sales at auction, and on licenses to retail wines, spirituous liquors, and foreign merchandize, and for increasing the rates of postage;" passed on the 23d of Dec. 1814, as imposes additional duties on postage.

6. Resolved, That it is expedient to amend the act entitled "an act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same, passed on the 9th Jan. 1815, as to reduce the direct tax to be levied for the year 1816 and succeeding years, to three millions; and also to amend the act entitled "an act to provide additional revenues for defraying the expenses of government and maintaining the public credit, by laying a direct tax on the District of Columbia;" passed on the 27th of Feb. 1815, as to reduce the direct tax to be levied therein, annually, to 9999 20/100.

7. Resolved, That it is expedient to repeal the act entitled "an act to provide additional revenues for defraying the expenses of government and maintaining the public credit, by laying duties on spirits distilled within the United States and Territories thereof, and by amending the act laying duties on licenses to distillers of spirituous liquors," passed on the 21st of December, 1814, excepting only the 16th, 18th, 19th and 24th sections thereof, from and after the 1st day of April next, and from the same day to add 100 per cent. to the amount of the duty which all stills now subject to duty are liable to pay.

8. Resolved, That it is expedient to repeal, from and after the 18th day of April next, the act entitled "an act to provide additional revenues for defraying the expenses of government and maintaining the public credit, by laying duties on various goods, wares, and merchandize, manufactured within the United States," passed on the 18th of January, 1815, and also the act entitled "an act to provide additional revenues for defraying the expenses of government and maintaining the

public credit, by laying a duty on gold, silver, and plated ware, and jewelry, and paste work manufactured within the U. States;" passed on the 27th of February 1815, from the same day.

9. Resolved, That it is expedient to repeal the act entitled "an act to provide additional revenues for defraying the expenses of government and maintaining the public credit, by laying duties on household furniture, and on gold and silver watches" passed on the 18th of January, 1815.

10. Resolved, That it is expedient so to amend the rates of duties upon imported articles, after the 30th of June next, as that they shall be estimated to produce an amount equal to that which would be produced by an average addition of 42 per cent. to the permanent rates of duties.

11. Resolved, That the deficiency arising from the reduction or abolition of any of the duties heretofore pledged by law for the support of the government, for the payment of the public debt, and the establishment of a sinking fund, shall be supplied by appropriating to those objects, a sufficient amount from the product of the taxes or duties proposed to be continued or increased.

12. Resolved, That it is expedient that from and after the year 1816, an addition shall be made to the sum of 8,000,000 of dollars, now annually appropriated for the payment of the interest and principal of the public debt, so as to make the whole sum to be appropriated annually to that purpose, 13,500,000 dollars.

MARYLAND GAZETTE.

ANNAPOLIS, THURSDAY JAN. 25, 1816.

It was with much surprize we read in the *Federal Republican* of the sixth instant, a paragraph of a letter from this city, in which Mr. Stoddert's name has been introduced, coupled with the coarse epithet "fellow." From the general character of this letter, it would seem to have claim to a Federalist for its existence. How far it comports with that honourable distinction, to speak thus anonymously of a firm & correct member of that party, such as have a personal knowledge of the gentleman in question, will be at no loss to judge. The friends of Mr. S. defy this writer, or any other individual, to point out a flaw in his character. His estimation with his own party is evidenced by the station he occupies in the county which he represents—A county, whose population has ever been characterized by political firmness, decision and intelligence, and whose representatives have never acted in derogation of its honour.

In the last page of this day's paper will be found some Extracts from "A Narrative of the Campaign in Russia," published by Eugene Labaume, late a captain of engineers, in the army which invaded the Russian Empire in the year 1812, under Napoleon Buonaparte. We know of nothing at this season, when a dearth of news prevails, which would be more interesting to our readers than the extracts which we have made, in as much as they concisely recount many of the privations and sufferings which the French soldiers endured, and at the same time enable the reader to form a tolerable correct opinion of their chief, who many deluded men in this country exhausted eulogy in praising, and vulgar contumely in vindicating. To those who have thus erred, we would particularly recommend perusal of these extracts, as when they will find, that after having conducted the conquerors at Ansterlitz, Jena and Wagram, whom he had often promised repose and happiness, to the very summit of human misery, a brutal and distinguished his

department towards them, and disgracefully deserted them in a hostile country, a helpless prey to their enemies and the elements, rather incurring the execration of their friends, and the censure of the historian, than longer bravely participating in their dangers and sufferings, of which, it may be said, he was the sole author. The extracts which we have chosen begin with that part of the narrative relating to the passage of the Beresina, and break off at that in which is noticed the departure of the army from Wilna.

APPOINTMENT.
By the Governor and Council, THOMAS H. BOWIE, esq. Register in Chancery, vice JAMES P. HEATH, esq. resigned.

It was stated in the Federal Gazette of Saturday last, that Charles W. Hanson, Esq. was appointed Register in Chancery, vice James P. Heath, Esq. resigned. We are authorised to say Mr. Hanson was never, either directly or indirectly, an applicant for the office.

ABSTRACT OF THE PROCEEDINGS OF THE LEGISLATURE OF MARYLAND, HOUSE OF DELEGATES, Wednesday, Jan. 17.

PETITIONS.
From Shadrick Upton, of Baltimore county, for a support. From sundry inhabitants of Cecil, for a turnpike from the city of Baltimore in a direction to New London roads. From Cornelius Russell, Jacob Deanoon, Edward Spurrier, and Mary Danielson, of Anne-Arundel county, for a support. From Catherine Tyson, to sell part of the real estate of Nathan Tyson. From the president and directors of the Susquehanna bridge and Bank company, for a supplement to the original act of incorporation. From sundry inhabitants of Cecil, for a turnpike from Baltimore to the site fixed upon for the bridge at Kerr's Islands. From John S. Williams, Peter Miller, John Bates, Thomas Elliott, David A. Northrop, John Dimmitt, and John McKeel, of the city of Baltimore, for special acts of insolvency. From the committee of the city and county of Baltimore for an increase of compensation for certain purposes. From the Rev. Enoch Fenwick, for the site of certain lot of ground. Referred.

On motion of Mr. Johnson, a message was sent to the senate proposing to go into the appointment of a register of wills for Frederick county.
On motion by Mr. Lecompte the following message was read: We received your message of Friday last, agreeing to proceed to the election of a senator to represent this state in the senate of the United States. With your request we will proceed this day, one o'clock, to make the election in the mode prescribed by law. Robert Goodloe Harper is the nomination by this house. Messrs. Lecompte and Beall are appointed to join any gentlemen that may be named by you to count the ballots and report the result.

The same was amended, by inserting the words "in the name of the people of the State of Maryland" after the words "United States."
Mr. Lloyd proposed that the words "United States" in the words "at two o'clock on that day" this house be inserted? Determined in the negative—yeas 36.

The question was then put, whether the house adopt the same. Yeas and nays being required, appeared as follows:
Affirmative—Mr. Speaker, Messrs. Scott, Neale, Spencer, Boyer, Stewart, Brown, Gray, Ireland, Stroman, Bayly, Long, Dennis, Wilson, Hart, Pitt, Griffith, Somervell, Beall, Calvert, E. K. Thomas, Quinton, J. Mitchell, Howard, Johnson, Jones, Riggs, Gour, M. Athon, Hilleary, Tamm, Frather—36.
Negative—Messrs. R. Doster, Stewart, Randall, Little, Stansbury, Dickenson, M. Lloyd, Duval, McDaniel, Somervell, Beall, Calvert, H. Wood, W. S. Syle, W. S. Hunter, Kerchner, Schaubly, Williams, Bowler—24.
Sane to senate.

On motion by Mr. Stoddert, a message was sent to the senate: *Examen of the Senate.* We yesterday communicated to you, by message, on the act of proceeding to the election of a Senator in the Congress of the United States, to which we received no answer. As the session is fast approaching, and the general interests of the demand this vacancy to be a definite answer on this subject.

Mr. Vanhorn delivers a bill relating to conveyances by non-residents. Read.
Mr. E. K. Wilson delivers a message from the chairman and trustees of the Baltimore Exchange company, to condemn a certain public street. Also William Patterson, and others, an act of incorporation for the bridge erected in the City of Baltimore.
The clerk of the senate delivers a bill for the benefit of P. Spalding; the bill for the benefit of Augustus Pike, and the bill to amend and open a road near Hancock—passed. The bill to amend a deed from William K. Berry—to Samuel A. Berry—to amend an amendment; agreed also a further supplement to act to reduce into one the acts of assembly to regulate the same—passed. Read.
The supplement to the act to incorporate a company to make a turnpike road leading to Curran, and for the extension of the charters of the several banks in this state, was read and passed.
Mr. Hughes delivers a supplement to the act to establish and regulate their fees. Read.
Mr. Vanhorn a further supplement to the act to regulate the price of tobacco. Read.
The house proceeded to the second reading of the supplement to the act to authorise the filing and extending of certain lots on the south side of the Basin, in the city of Baltimore, and after some time in considering the same, postponed until to-morrow. Adjourned.

Friday, Jan. 19.
The bill to revise and amend the act for establishing a company for opening and extending the navigation of the river Potomack passed and sent to senate.
PETITIONS.
From sundry inhabitants of Frederick county, for a turnpike from the city of Baltimore to the site fixed upon for the bridge at Kerr's Islands.