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(Concluded.) It may be said, that most of these were voluntarily paid; I might have used cheaper goods for clothing and have refrained from coffee, tea, sugar, wine, &c. That's true—very true indeed. I knew two men perfectly well; two old bachelors, who were rivals in economy: I heard one say, he had learnt that the expenses the other for a whole year's living, was less than 18 dollars, but I thought it could not be the case, because he himself had really spent more than twenty-two in the last year, and had not indulged in any extravagance! This is a fact—and naming the individuals, it would come familiar to more than a dozen persons who perhaps will read these remarks. But the truth is, I do not wish to live on such economies. I labour hard, oftentimes 12 hours out of 24; the world owes me something better than corn meal cakes, baked a long time in advance, at they may go the further—and will have it, if I can get it out of my own right-earned earnings. But a man will live without owning a piece of land, a dwelling house or a slave, as I myself do; and so avoid a direct tax if one should be levied, and by refusing to consume, so also get rid of an excise demanded. The payment of one sort of tax is just as much a voluntary act as the other; there is a vast difference in the operation as I shall presently show. Come, we'll see where the "burthen" is spoken of by the president, lies; and exhibit the fact so, that he who runs may read. Suppose that the revenue by impost was raised; that is, that no duties were payable on goods imported and consumed in the United States, and a tax was laid to a tax upon real property for the support of government. If I held such property to the amount of \$10,000, it would be more than my share, and I should sink myself a pretty clever sort of fellow. Well, government raises sixteen millions of dollars by a direct tax, and if so, my proportion for a 10,000 dollars worth of property would be exactly \$105, or the amount that I now pay, directly, 35 cents in the 100 dollars, being the common average paid in the valuation when the tax of millions was assessed. This is the highest estimate that can be set, but it is admitted for the sake of a plainer exhibit. Observe the land or house, or houses worth 10,000 dollars, either by land or house rent actually received or ought to produce 600 dollars a year, being six per cent on the total. Then I should have, or the 600 dollars a year, to enable me to pay the tax of 105 dollars; but now I am paying the tax out of my labour only. I have to give to the government but personal services, and why, in the name of all that is rightful and reasonable, this inequality should exist between the rich man and the poor, I cannot devise. I will set an account between me and myself as a landlord and a tenant, if the tax took the place of a revenue by impost:

Table with 2 columns: Description and Amount. Rows include '100 dollars in real property producing \$600 per ann. the tax thereon 105', 'taxes now paid without property 495', and 'Difference of condition! 598 03'.

and taverns, to determine on the merits of those who generously offer to serve them in the national and state legislatures!—Every one is bound to contribute to the wants of the nation, in proportion to his means, and the greater interest that any one has in the preservation of the government, the greater should be the amount of taxes by him paid. There is no "mystification" in this; it is as plain as a pike staff, right up and down. Nay, I will carry the thing farther; it is the tenant that pays both the interest on the capital, and the tax upon the property, not the landlord, the latter creates nothing in his capacity of a landlord; he will not buy houses or lands, unless for his own personal accommodation, without an estimate of what they will produce by rents, just as persons buy bundles of bobbins or packages of pins. It is true, that if it is the merchant who pays the taxes or duties on goods imported, this proposition would fall to the ground; but as I do not believe that it is right when the sun is at high meridian, so I do not believe what is so insinuated, because I know that it is false: because I know that the duty is as regularly calculated on the cost of goods as the amount of the original investment to obtain them, even if in hard dollars! These are some of the truths that belong to the case under consideration, and I think that the iniquity of raising a revenue solely by impost, is clearly made out. Though little skilled in argument; though I never said "please your honours" in a court of law in my life, or quoted Coke upon Littleton to show the difference between "tweedle dum and tweedle dee," I boldly defy all the disputing classes, including the diplomatists, skilled in telling lies in the words of truth, to come forward and put down any principle that I have advanced. If with a stump of a goose quill I do not put the best of them to shame, I will prepare to relinquish the editorship of this paper, and never more write for the public. And how shall I, an unlettered mechanic, do this? I'll tell thee, reader,—omnipotent truth is on my side. Now we know when and where, and on whom the "burthen" rests. It is on those who create something that produces money, either by their labour or ingenuity. It is on the shoulders of those who are indirectly taxed—the men of property pay nothing for those possessions which I and my children are liable to be called on to defend. Thus, in every country, are the rich protected and the poor aggrieved. The throne rallies round it the princes and the nobles, and grinds down those of sinewy arms, that they, miserable tools of power, may work, and fight and be killed, to sustain the glory of kings and nations!—Away with such stuff! But I must quit this subject; it is so hideous that I may forget what is due to the matter which I am discussing. I shall just repeat what I have oftentimes said before; that it is only by a system of taxation that a people can be honestly dealt with by their government. There is no one thing in the whole range of legitimate taxation, that can rightfully accomplish the great end of an honourable administration, which must needs be to treat all fairly. It is my opinion, that the revenue of our country, (as it is in all others) should be founded on our internal resources, which may be freely assisted and augmented by duties on imports and consumption. But to reduce our boasting a little, and put down the "gawkies" who think that we do not pay any taxes at all, I will tell them that the free people of the United States have paid nearly as much per head for the support of their government, as Alexander the deliverer exacts of his white negro slaves, whether it is a "burthen" or not. The ease with which we have paid such requisitions is another affair, and belongs to the genius of our government and the local advantages that we possessed; not to any administration of the government, past or present. And \*During the late war a company of 78 men was marched for the defence of the frontiers of Virginia, of whom only 4 were entitled even

herein we see the importance of the truth so frequently enforced, that it is the ability to pay which constitutes the real value of cost of a thing to the consumer. 2d. The president speaks of a reduction of the public debt. He gave us a long account of this in his message delivered about four months before, and we think that now he might have said something about its increase, seeing that one loan had been negotiated, not long before, and that he had just signed a law for another. But what has this decrease of the public debt cost us? That's the question! We know that even 'gold may be bought too dear.' Let us try if we can find some data to furnish a partial idea of this matter:

Table titled 'EXPORTS AND IMPORTS OF THE UNITED STATES'. Columns: Year, Exports (domestic produce), Imports (consumed). Rows for years 1815-1819.

The value of the foreign articles imported and consumed, is determined by multiplying the nett amount of the duties received by 4, which we presume is pretty nearly correct. The importations are not valued at the custom houses, except on articles which pay duties ad valorem. The carrying trade, as a branch of industry, has been profitable; but in this case we can have reference only to domestic products exported to pay for foreign goods consumed; for this is all that can come into the present matter before us.

As I wish to deal liberally, in every respect, it is admitted that we may rightfully take of foreigners the same amount of goods that they will receive of us; and when we consider that they will not take of us any thing they can procure at home, even at double the price of our commodities, except in case of starvation, it must be agreed that a great deal is admitted.—If Great Britain was to take, as I allow we might do, equal cost or value of the nations with whom she deals, in exchange for her commodities, her government would tumble into ruins in one or two years, for the want of means to keep it a-going. But it is no matter; we see that in five years we have paid, or become indebted to foreigners, in the enormous sum of 172 millions of dollars, over and above the amount which they would receive from us to furnish an agent by which we might so tax ourselves as to raise a revenue so large as to reduce the public debt "nearly sixty seven millions!" "Tell it not in Gath, publish it not in the streets of Ascalon!" Would the ability to make this reduction of the public debt have been lessened, if we had owed 172 millions of dollars less to foreigners? This is a logic that I cannot understand. The difference between the amount of exports and imports is a dead balance, and cannot settle itself. It is no matter whether American labour and subsistence was applied to agriculture, manufactures or commerce, to keep down the balance, for these were our own, the natural resources of the country; and, if the government had not encouraged foreign labour for the purposes of revenue, would have made the balance greatly in our favour. The actual loss sustained by this policy is incalculable, and is the true cause why the people of the United States are impoverished.

As just observed, this primary positive loss of 172 millions, is of small consideration when compared with the effects that followed the excessive importations of foreign goods. I have made a rough estimate, and verily believe that the melancholy years, of 1815 and '16, threw at least 100,000 labouring people out of their accustomed business of working in cotton, wool, iron, &c. or in furnishing a subsistence for those so employed. Who shall estimate the amount of the loss thus sustained? I cannot. How great was the depreciation in property; how rapid the reduction in the value of domestic commodities! The events of these disastrous years not only deprived the farmer of a

home market that he relied upon, but threw upon agriculture a great quantity of extra labour—and both together, have reduced things to the condition, that it is better for those who raise wheat one hundred miles from the market, to set fire to their squabbling fields of ripened corn, and save the cost of gathering and transporting it!—This is no metaphor—it is sober truth—plain English.—I mean a land transportation, by which hundreds of thousands of barrels of flour have been brought to the sea-ports.

The general ordinary price of wheat raised in the United States, on an average for a number of years, was about one dollar per bushel—it is now less than fifty cents; and, as before observed, at places distant from market, the surplus is hardly worth any thing. It was the custom of the growers of wheat to depend upon a surplus of that article, to supply them with money for their several wants. If the other products of the farm kept the family supplied with such necessaries as were to be purchased as they were wanted, all was considered to be well. If, then, the surplus wheat is estimated at 200 bushels, the difference in the acquirements of the farmer is 100 dollars a year; that is, they are reduced one half. Now, if the payment of his taxes, wages for work performed, &c. &c. amounted to 100 dollars per annum, when wheat was one dollar per bushel, it is very plain that he would not now be any better off if he was excused from the payment of taxes, and could get his labor done for "nothing at all." But this is not the case, and the operation is, that such a farmer must live meanly, though he may work hard, or suffer his land to pass through the hands of the sheriff—as thousands of plantations are now passing. What is it that has brought about this state of things? Not so much the want of a foreign demand, as some suppose, for the average difference in the amount of flour exported is only about 300,000 barrels; a mere item in the quantity manufactured—but more owing to the mass of surplus labour thrown upon agriculture, by the prostration of manufactures. I will illustrate this by a familiar case—when the iron works of Pennsylvania were in full operation, millions of pounds weight of bacon were received at them from Kentucky, Ohio, &c. But the iron works have stopped, or go on feebly, and hardly a pound of such bacon is used at them. They are supplied by the extra quantities made in their immediate neighbourhoods. Thus it is in respect to most other things—there is a surplus production of every commodity, save such as may interfere with that encouragement which the wise men of the United States think it expedient to extend to foreign labour and subsistence!

The reader will observe that I am not so much engaged to advocate a change in the tariff, as to shew the effects which have followed the pernicious practice of raising a revenue by impost only. The greater part of our manufactures are slowly raising their heads, and poverty is accomplishing a change that will lead to prosperity, after a while; Mournful experience has taught the people that they must "be customers to their customers" and there are a greater value of articles bartered now in one week, perhaps, than their used to be in a year. This is inconvenient, but there is no help for it; for though money is so plentiful that it is not worth five per cent the people at large cannot get it, because so little business is doing to give it circulation. Unless there should be murderous and extensive wars in Europe, this state of things must long continue though its severity will be daily lessened, as economy is exercised; as the people attend to the home market, and become convinced of the necessity of dealing with one another. From hence a mighty reduction in the revenue of government, as derived from imports, must be expected—the people will not, nay, they cannot, consume foreign goods as heretofore. I myself will pay fifty dollars less tax this year than I did the year before last, and thousands of others are in like manner striking at the revenue; and my decided opinion is, that it will not yield ten millions two years hence, except as before observed, a cutting of throats

in the old world shall afford us employment! The excessive import which has enabled us to pay off "nearly sixty seven millions" of the public debt, has beggared the people, and spread distress like a pestilence over the land. But the satisfied persons at Washington feel nothing of this; every thing that prostrates the price of commodities and cheapens labour, is for their immediate advantage; sheriff's sales and crowded jails, makes the money which we pay them go the farther; and they take especial care that it is paid at quarter day!

For Sale, AT A VERY LOW PRICE, ICE OF A SUPERIOR QUALITY. Apply to the subscriber. Benjamin Mend. May 24. 2 Sw.

NOTICE. The subscriber intends teaching the French Language, every morning from 1 to 2 o'clock at his school-room. Terms of tuition \$10 per quarter. Gentlemen wishing to learn the language will please to apply to Charles T. Füsser. May 24 2 Sw.

TO RENT, THE SHOP ON CHURCH-STREET, Lately occupied by Mr. NICHOLAS J. WATRINS. It is well calculated for a Tailor, for a Shoe Store, or an office. Possession will be given, on the 17th of June. The stand is equal to any in the city being nearly opposite to Mr. James Williamson's Hotel, and directly on the corner of the alley leading thence to the state-house. For terms apply to WILLIAM COE. May 21 2 Sw.

GEORGE WATTS, INFORMS HIS FRIENDS and the public in general, that he has opened a Grocery in the stand formerly occupied by Mr. Absalom Ridgely, near the market, on Corn-Hill street, where he offers groceries at the most reduced prices for cash. Corn, rye, wheat, oat, butter, lard, bacon, eggs, and chickens, will be received in exchange for groceries. He is thankful for past favours, and hopes that his friends and a generous public will not entirely neglect him. May 10 3 Sw.

Notice is hereby Given, That the subscriber has obtained from the orphans court of Anne Arundel county, letters of administration de bonis non on the personal estate of Thomas Callahan, late of said county, deceased. All persons having claims against said estate, are requested to produce them legally authenticated, and those indebted are requested to make immediate payment. Saml. Maynard, Adm'r. D. B. N. May 17 3 Sw.

State of Maryland, Sc. Calvert County Orphans Court, February 13th, 1821. On application of Benjamin Hance, administrator of Kinsey Hance, late of Calvert county, deceased, it is ordered that he give the notice required by law for creditors to exhibit their claims against the said deceased, and that the same be published once in each week, for the space of six successive weeks, in the Maryland Republican, and Maryland Gazette, of Annapolis. W. Smith, Reg. of Wills for Calvert County.

Notice is hereby Given, That the subscriber of Calvert county, hath obtained from the orphans court of Calvert county, in Maryland, letters of administration on the personal estate of Kinsey Hance, late of Calvert county, deceased. All persons having claims against the said deceased, are hereby warned to exhibit the same with the vouchers thereof, to the subscriber, on or before the 12th day of September next, they may otherwise by law be excluded from all benefit of the said estate.—Given under my hand this 24th day of February, 1821. Benjamin Hance, Adm'r. of Kinsey Hance. May 17 6 Sw.

New and Cheap Goods. W. Bryan & Co. Have just received a choice selection of Spring and Summer Goods, Which they will sell very low for cash. Persons wishing to procure bargains, will find it to their advantage to give them a call. April 19. 7