

questions of expediency, and not of allegiance, and that for the purpose of ascertaining the opinion, and inviting the cooperation of other States, a copy of these and the resolutions heretofore adopted by this Legislature, be transmitted to the Governors of the several States, with a request that they may be laid before the several Legislatures, to determine on such ulterior measures as they may think the occasion demands."

The General Assembly of Kentucky finds itself unable to concur in all these opinions. Some of them, indeed, might be admitted, without adding any strength to the conclusion which they are asserted to sustain. This observation applies to the first, second and fourth of the opinions avowed by South Carolina. Undoubtedly Congress ought to impose no tax for purposes, "other than such as are embraced in the specific grants of power and those necessarily implied therein." Nor ought Congress "to exercise a power granted for particular objects to effect other objects, the right to effect which has never been conceded" by the constitution of the United States. So far as the resolutions of eighteen hundred and twenty-seven, declare a right either on the part of the States, in their sovereign character, or of the people, to remonstrate against violations of their constitutions by the government of the United States, the right is undeniable.

The grant in the constitution to Congress, of the power to lay and collect taxes, duties, imposts and excises, is without limitation, except that they shall be uniform throughout the United States, and except also in the case of direct taxes, that they are to be apportioned among the several States, according to their respective numbers, determined by a prescribed rule. It cannot be pretended that duties, imposed to protect American productions, with which rival productions of foreign nations come in competition, fall within either of those exceptions. Nor if the qualification were conceded, which is sometimes insisted upon, of this general taxing power, that is, that it is to be exerted to pay the debts, and provide for the common defence and general welfare, would much aid be derived to the argument, which maintains the unconstitutionality of such duties?

Without dwelling longer upon that particular clause in the constitution of the United States, the General Assembly conceives that another clause clearly grants the power in question. It is that which gives to Congress the power "to regulate commerce with foreign nations." Art. I. sec. 8. It is given without restriction or qualification. It ought to