

num, is bear it, than in the richest; but the principal Part of the Revenue will be drawn from the poorest Individuals in the poorest Colonies, from Mortgagors, Obligors, and Defendants. If this be true, does the Act deserve the Encomium of being a *Mode of Taxation the easiest, and the most equal, a Duty upon Property spread lightly over a great Variety of Subjects, and heavy upon none?*

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*The Commons of Great-Britain, moreover, in their Capacity of Representative, not only Give and Grant the Property of the Colonies; but, in my Construction of the Stamp-Act, (however every Reader may examine and judge for himself,) Give and Grant alio to certain Officers of the Crown, a Power to tax Them higher still; for these Officers will not, I presume, be called virtual Representatives too; and what They shall think fit to levy, by an ingenious Extent of the Fiction, will not be considered as levied with the Consent of the Colonies—The Instances, I believe, are rare, in which the Representatives of the People of England have delegated to Officers of the Crown, the Power of taxing their Constituents, nor hath any Distinction yet been advanced to prove, that in their Capacity of virtual Representatives of the Colonies, the House of Commons not having the same Confidence reposed in Them, ought to proceed upon peculiar Rules. There was a Statute of Henry VIII, by which, I think, the King's Proclamations, with the Consent of the Privy Council, were to operate as Laws; and another Statute of Ric. II, that the Power of the Two Houses should be vested in Twelve Lords; but these Acts bear no Resemblance to the Stamp-Act.*

The Stamping Instruments are to be retained in *England*.—Vellum, Parchment, and Paper, are to be sent to *America*, ready stamped.—The first Commissioner of the Treasury, or the Commissioners, or any Three or more of Them, are, by the Act, impowered to set any Price upon the Vellum, Parchment and Paper, and the Payment of that Price is secured and enforced by the same Pains and Penalties that the Stamp-Duties are.

If the Substitution of an arbitrary Civil Law Court, in the Place of the legal Judicatories, and that deserved Favourite, the Common-Law-Trial by Jury, would not justify the Assertion, that the Stamp-Act hath stripped the Colonies of the Guards and Securities provided by the Constitution against Oppression in the Execution of Laws, I would much less presume to say, the vesting in the Commissioners of the Treasury a Power to tax the Colonies, will amply justify the Assertion, that the Stamp-Act hath not left Them even the Shadow of a Privilege.—It is indeed something difficult to imagine how the Order of Democracy, which is as much a Part of the Con-  
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