Resolved That it be recommended to the several States as indispensible necessary, that they vest a power in Congress to levy for the use of the United States a duty of five percent advalorem at the time and place of importation upon all goods wares and merchandizes of foreign growth & manufactures which may be imported into any of the said States from any foreign port Island or plantation after the first day of May 1781 except arms ammunition cloathing & other articles imported on account of the United States or any of them; and except wool cards & cotton cards & wire for making them and also except salt during the war.

Also a like duty of five percent on all prizes and prize goods condemned in the Court of Admiralty of any of these States as lawful prize.

That the monies arising from the said duties be appropriated to the discharge of the principal & interest of the debts already contracted or which may be contracted on the faith of the United States for supporting the present war.

That the said duties be continued until the said debts shall be fully & finally discharged.

Original source: Constitutional Documents and Records, 1776–1787, Volume I: Constitutional Documents and Records, 1776–1787