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Grant of Temporary Power to Collect Import Duties and Request for Supplementary Funds, 18 April 1783

The request of Congress on 3 February 1781 for a grant of power to collect import duties to pay the debts of the United States was finally defeated in December 1782. Shortly thereafter, Congress began a long debate on the subject of finance and the means of securing an independent income. On 21 February 1783, Congress appointed a “special committee” consisting of Nathaniel Gorham (chairman), Alexander Hamilton, James Madison, Thomas FitzSimons, and John Rutledge. The committee reported on 6 March that a five percent import duty should be levied on all but a specified list of foreign goods. Congress ordered the report printed and distributed to the members. A few days later Congress referred parts of the report back to the committee, which delivered a second report on 18 March. During the debates, Alexander Hamilton and James Wilson moved that land and house taxes be proposed, but they were defeated. The modified report was adopted on 18 April by the vote of nine states to one (Rhode Island).

The printed document submitted to the states included, in addition to the request for power to collect import duties for twenty-five years, an earlier request that the states value their lands for the purpose of sharing expenses (omitted here) and an amendment to the Articles of Confederation proposing that expenses among the states be shared according to population.

RESOLVED by nine states, That it be recommended to the several states, as indispensibly necessary to the restoration of public credit, and to the punctual and honorable discharge of the public debts, to invest the United States in Congress assembled, with a power to levy for the use of the United States, the following duties upon goods imported into the said states, from any foreign port, island or plantation.

Upon all rum of Jamaica proof, per gallon,	4-90ths of a dollar.
Upon all other spirituous liquors,	3-90ths do.
Upon Madeira wine,	12-90ths do.
Upon all other wines,	6-90ths do.
Upon common bohea tea per lb.	6-90ths do.
Upon all other teas.	24-90ths do.
Upon pepper per lb.	3-90ths do.
Upon brown sugar per lb.	½-90th do.

Upon loaf sugar,	2-90ths	do.
Upon all other sugars,	1-90th	do.
Upon molasses per gallon,	1-90th	do.
Upon cocoa and coffee per lb.	1-90th	do.

Upon all other goods, a duty of five per cent. ad valorem at the time and place of importation.

Provided that none of the said duties shall be applied to any other purpose than the discharge of the interest or principal of the debts contracted on the faith of the United States for supporting the war, agreeably to the resolution of the 16th day of December last, nor be continued for a longer term than twenty-five years; and provided that the collectors of the said duties shall be appointed by the states within which their offices are to be respectively exercised; but when so appointed, shall be amenable to and removeable by the United States in Congress assembled, alone; and in case any state shall not make such appointment within one month after notice given for that purpose, the appointment may be made by the United States in Congress assembled.

That it be further recommended to the several states, to establish for a term limited to twenty five years, and to appropriate to the discharge of the interest and principal of the debts contracted on the faith of the United States for supporting the war, substantial and effectual revenues of such nature as they may judge most convenient, for supplying their respective proportions of one million five hundred thousand dollars annually, exclusive of the aforementioned duties, which proportion shall be fixed and equalized from time to time, according to the rule which is or may be prescribed by the articles of confederation; and in case the revenues established by any state, shall at any time yield a sum exceeding its actual proportion, the excess shall be refunded to it; and in case the revenues of any state shall be found to be deficient, the immediate deficiency shall be made up by such state with as little delay as possible, and a future deficiency guarded against by an enlargement of the revenues established: provided that until the rule of the confederation can be carried into practice, the proportions of the said 1,500,000 dollars shall be as follows, viz.

New-Hampshire,	52,708
Massachusetts,	224,427
Rhode-Island,	32,318
Connecticut,	132,091
New-York,	128,243
New-Jersey	83,358
Pennsylvania,	205,189
Delaware,	22,443
Maryland,	141,517
Virginia,	256,487
North Carolina,	109,006
South Carolina,	96,183
Georgia,	16,030

The said last mentioned revenues to be collected by persons appointed as aforesaid, but to be carried to the separate credit of the states within which they shall be collected.

That an annual account of the proceeds and application of all the aforementioned revenues, shall be made out and transmitted to the several states, distinguishing the proceeds of each of the specified articles, and the amount of the whole revenue received from each state, together with the allowances made to the several officers employed in the collection of the said revenues.

That none of the preceding resolutions shall take effect until all of them shall be acceded to by every state, after which unanimous accession, however, they shall be considered as forming a mutual compact among all the states, and shall be irrevocable by any one or more of them, without the concurrence of the whole, or of a majority of the United States in Congress assembled.

That as a further mean, as well of hastening the extinguishment of the debts, as of establishing the harmony of the United States, it be recommended to the states which have passed no acts towards complying with the resolutions of Congress of the 6th of September and 10th of October, 1780, relative to the cession of territorial claims, to make the liberal cessions therein recommended, and to the states which may have passed acts complying with the said resolutions in part only, to revise and compleat such compliance.

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