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Foreign Spectator III

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REMARKS on the Amendments to the Federal Constitution, proposed by the Conventions of Massachusetts, New-Hampshire, New-York, Virginia, South and North-Carolina, with the minorities of Pennsylvania and Maryland, by a FOREIGN SPECTATOR.

NUMBER III.

The federal power of raising a revenue, is an object of general but various criticism. The minority of Pennsylvania propose, that *no taxes, except imposts, and duties upon goods imported and exported, and postage on letters, shall be levied by the authority of Congress*, art. 9. Whether they mean to grant duties on exportation, prohibited in the constitution, is not clear. Whatever may be the extent and merit of this amendment, I shall pass by it, as differing from all the rest.

The convention of New-York insists, *that no capitation tax shall ever be laid by the Congress*, art. 15. The minority of Maryland means the same by the word poll-tax, art. 9; and that of Pennsylvania tacitly condemns it among so many others. Capitation taxes are not indeed very eligible: when the degrees of opulence among a people are numerous and very unequal; they cannot be proportional and productive without a troublesome, and in some measure arbitrary, assessment. They may however be occasionally used in America, because the great body of the people is in easy circumstances, and few comparatively rich or poor; consequently a general small capitation tax, of a dollar per annum, would not incommode even day labourers, yet amount to a considerable sum. It must also be remarked, that as the people at large have the important right of directly choosing the federal house of representatives, in which all money-bills must originate, it would be ungenerous to complain of a little disproportion in a general personal tax: if a person in that case pays the same as his rich neighbour, he has also an equal vote with him; and this very tax forms a part of that federal revenue, by which not only property but liberty is protected.

The minority of Maryland request, *that all imposts and duties laid by Congress, shall be placed to the credit of the state in which the same be collected, and shall be deducted out of such state's quota of the common or general expences of government*, art. 13. The meaning, though not clearly expressed, is, that all the expences of the federal government should be apportioned among the states according to the census and number of representatives; and that all imposts and duties, by virtue of a general and uniform law of Congress collected in any state, shall be deducted out of such state's quota.

Virginia and North-Carolina demand, that *excises, like direct taxes, may be apportioned among the states according to the census, nor collected by Congress in such state as will pay its quota*, art. 3.

The amendment of the above minority, differs considerably from the two just mentioned; and all three are unsupported by any of the other conventions. I shall therefore leave them without a direct reply, as their impropriety will appear when we come to examine the system of federal revenue, adopted by the constitution. For the same reason I barely take notice of the second amendment, proposed by the convention of New-York, *That the Congress do not impose any excise on any article, except ardent spirits, of the growth, production, or manufacture of the United States, or any of them.*

The general request of amendments, when cleared of contradictory parts, is, that congress may not have recourse to direct taxes, but when the other sources of revenue are insufficient; nor then lay and levy any such, if the several states will in a reasonable time pay their quotas of the general requisition made according to the determined census. Their sense of the matter is thus respectively expressed: *That Congress do not lay direct taxes, but when the monies arising from the impost and excise are insufficient for the public exigencies; nor then until Congress shall have first made a requisition upon the states, to assess, levy, and pay their respective proportions of such requisition, agreeably to the census fixed in the said constitution, in such manner, as the legislatures of the states shall think best; and in such case, if any state shall neglect or refuse to pay its proportion, pursuant to such requisition, then Congress may assess and levy such state's proportion, together with interest thereon, at the rate of six per cent per annum, from the time of payment prescribed by such requisition, Massachusetts 4th am. New-York 3d, New-Hampshire 4th, with the variation—impost, excise, and their other resources; South-Carolina 3d, in words nearly the same, with duties, imposts, and excise. When Congress shall lay direct taxes or excises, they shall immediately inform the executive power of each state, of the quota of such state, according to the census herein directed, which is proposed to be thereby raised; and if the legislature of any state shall pass a law, which shall be effectual for raising such quota, at the time required by Congress, the taxes and excises laid by Congress shall not be collected in such state—Virginia and North-Carolina 3d. That in every law of Congress imposing direct taxes, the collection thereof shall be suspended for a certain reasonable time, therein limited; and on payment of the sum by any state, by the time appointed, such taxes shall not be collected—*min[ority] of Maryland, 3d am.

It is then agreed, that Congress may in some cases levy direct taxes, but not until a state neglects or refuses to pay its quota of the requisition. But why will any state neglect and refuse? Is it because the legislature disapproves of it? or because it cannot make the people comply with it? While the government of a state is popular, its rejecting a federal requisition, or neglecting to collect a tax laid in consequence of it, is a tacit but significant hint to the people not to pay; nay, I may almost say it is an express request, considering how well the opinions of a legislature are generally known by the public prints, and the free mingled conversation of all ranks in a republic. Can we suppose that after this, the assessors and collectors of Congress will dare to shew their faces without being supported by a strong military force! If the legislature approves of a requisition from Congress, it cannot well be odious to a majority of the people, considering what harmony of sentiment there must generally be between the represented and the representatives. Therefore a tax necessary and reasonable may certainly be enforced by the authority of the state government; if it is not done, such neglect must proceed from a wish of throwing the odium of the discontented on the Congress. Let every friend to the union reflect, if the events in either case are favourable to federal sentiments!

The non-compliance with requisitions was an essential defect of the old constitution; and to mutilate the new government by them, is certainly very imprudent. They should therefore be left to the discretion of the United States in Congress assembled, to be made use of or not, according to times and circumstances. As the stability and ease of government depends much on custom and habit, I think that the people should in all federal concerns be directly governed by federal laws; an unusual, though moderate exercise of legal authority, has often produced civil tumults.

The promises of interest of six per cent. on quotas of requisition not paid, and this from the time of payment prescribed by Congress, held out by the conventions of Massachusetts, New-Hampshire, New-York and South-Carolina, are indeed very generous; but I sincerely wish that the defence of the union may never depend on them: generally a bad debtor pays neither an accumulated interest nor the principal.

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