



POLITICAL TRACT NO. 4.

NOVEMBER 1831.

TAXES! TAXES! TAXES!

OR

TABLES, SHEWING THE FORM AND AMOUNT
OF THE

TRIBUTE MONEY,

LEVIED BY THE

FEDERAL GOVERNMENT;

ON

AGRICULTURE AND COMMERCE,

TO BE

TRANSFERRED INTO THE POCKETS

OF THE

MANUFACTURERS AND SUGAR PLANTERS.



“Animis Opibus Parati.”

PUBLISHED BY THE STATE RIGHTS AND FREE TRADE ASSOCIATION.

CHARLESTON:

PRINTED BY E. J. VAN BRUNT,

No. 121 East Bay.

.....
1831.

From "the Banner of the Constitution."

The City of Philadelphia has been of late years visited, during the warm season, by plentiful swarms of mosquitoes; and what, perhaps, will surprise many persons, is, that a great part of the torment we suffer from them is occasioned by the American System. What!—we hear it exclaimed—charge your mosquito bites to the American System? Yes, we do; and, if any body wants proof of it, we will give it to him.

The article called *leno*, which is made of cotton, is used, as every body knows, for mosquito curtains to beds. The duty on this article is 8½ cents per square yard, or about 10 cents per running yard of the usual width, which is about a yard and an eighth. It can be had, in England, as we are informed by an importing merchant, at one or two pence sterling, per yard—that is, at two to four cents—but its importation is *totally prohibited*, in order to enable the American manufacturer to make and sell the same thing, which he now does, at three or four times the price. The wholesale merchants of this city sell it, by the piece, at 12 cents per yard; and thus a mosquito curtain, containing 20 yards, costs \$2.40, when one of equal quality could be imported, were it not for the American System, at 5 cents per yard, or \$1 for a curtain. Now, every one can see, that, were it not for the enormous tax, many people could afford to protect themselves and their sleeping infants from these annoying insects, who cannot now do it; and it is, therefore, manifest, that a great portion of the bites which our population are compelled to endure at night is owing to the high duty on *leno*.

But, can we wonder that the blood-sucking tribe should play into each other's hands? The manufacturer may be considered as addressing the mosquitoes thus: "My little allies, I will adopt, with you, the system of *mutual protection*: Whenever you can find a person asleep, bite him; he will then want a mosquito curtain; this will encourage my industry—but, in order that you may also be protected in yours, I will raise the price of the curtain so high, that none but the rich can afford to buy them, and you shall have the whole market of the poor and middling classes to feed upon. You will suck the blood of the public in small drops; I will do it in large drops." Now, can it be, that a whole nation has got such thick skins, or such thick heads, as not to feel or see that their nocturnal comfort is prodigiously interfered with by mosquitoes? For our parts, the very music of a mosquito has horrors associated with it, that render its presence so hideous, that we would not endure a night's torment from its buzz in order to please the biggest galinipper of the American System Party.

TAXES ! TAXES ! TAXES !

The following duties are now payable by the laws of the U. States upon the articles hereinafter enumerated:

Axes, 35 cents on every dollar of the first cost.

Alum, 2 cents a pound, (\$2 50 for 112 lbs.)

Arms, side arms for militia officers, and others, 30 cents on every dollar of the first cost, that is, \$3 on every sword that costs \$10, which falls very heavily upon a country where every other public man is a General, Colonel, Major, Captain, Lieutenant, Ensign, or Cornet.

Awl-hafts for shoemakers, 30 cents on every dollar of the first cost.

Adzes for coopers, 35 cents on every dollar of the first Bindings of worsted or wool, 35 cents on every dollar of the first cost.

cost.

Black lead pencils, 4 cents on every one that costs ten cents.

Blank books, ciphering books, and copy books, 30 cents on every dollar of the first cost.

Blankets, woollen, 35 cents on every dollar of the first cost.

Bolts of copper for ships, &c. 4 cents a pound.

Bombazines, 33 1-3 cents on every dollar of the first cost.

Bonnet wire, 30 cents on do.

Bonnets or hats, of chip, grass, Leghorn, and straw, 50 cents on every dollar of the first cost.

Braids, flats, and plats, for bonnets or hats, 50 cents on do. (If, however, the bonnets or hats be for poor people, for the wives and daughters of farmers, mechanics, and other working men, who cannot afford any but the cheapest kind, the American System favors them by charging an increased tax. Fifty cents is charged on each one, even though the foreign cost should be but fifty cents, which would be doubling the price.)

Roots, woollen, for children, 35 cents on every dollar's worth.

- laced, 150 cents per pair.
 — leather, 150 cents per pair.
 Boots, do. 150 cents per pair.
 Bottles, porter bottles, \$2 per gross.
 Braces of leather, 30 cents on every dollar of the cost.
 Brandy, 1st and 2d proof, 53 cents per gallon.
 Do. 3d 57 do.
 Do. 4th 63 do.
 Brass slide-rules, 30 cents on every dollar of the cost.
 Bridles, 30 cents on do.
 Bridle-bits, 35 cents on do.
 Brushes, 30 cents on do.
 Buttons, of worsted or wool, 33 1-3 cents on every dollar of the cost.
 Cabinet ware, 30 cents on every dollar of the cost, or \$3 on every table or cradle that cost \$10.
 Cables and cordage, tarred, four cents per pound.
 Do. untarred, 5 cents per pound.
 Do. of grass, or of the bark of a tree, 5 cents per pound.
 Do. of iron chain, 3 cents per pound.
 Camel's hair pencils, 30 cents on every dollar of the cost.
 Canes or walking-sticks, 30 cents on do.
 Canes for fishing, 30 cents on do.
 Carpets, Brussels, Turkey, or Wilton, 70 cts per square yard.
 Do. Ingrain, Kidderminster, or Venetian, 40 cents per square yard.
 Do. all other kinds made of wool, flax, hemp, cotton, or rags, or parts of either, 32 cents per square yard.
 Do. of oil-cloth, printed or painted, 50 cents per square yard.
 Do. bindings, 35 cents on every dollar of the cost.
 Carriages of all descriptions, and parts thereof, \$30 on every \$100 of the cost.
 Carriage springs for do. 30 cents on every dollar of the cost.
 Do. laces for trimming, 35 cents on do.
 Cases for liquor, without bottles, 30 cents on do.

Cases, dressing, of wood, 30 cents on do.

Cast steel, 150 cents for 112 pounds.

Castor oil, 40 cents per gallon, equal to 50 cents upon every dollar of the cost.

Chafing dishes, 35 cents on every dollar of the cost.

Chairs, fancy and others, 30 cents on do.

Chisel socket, 35 cents on every dollar of the cost.

Chocolate, 4 cents a pound.

Cigars, Spanish, 25 cents per hundred.

Cinnamon, 25 cents a pound, which is more than its first cost.

Ciphering slates for schools, 23 1-3 cents on every dollar of the cost.

Clothing, ready made, 50 cents on every dollar of the cost. A fine cloth coat in London costs from \$12 60 to \$16 80; here it costs from \$25 to \$40.

Coat bindings, 35 cents on every dollar of the cost.

Coffee, 2 cents a pound. To be reduced after the 31st Dec. 1831, to 1 cent.

Cocoa, 1 cent a pound.

Cologne water, 30 cents on every dollar of the cost.

Confectionary preserved in sugar or brandy, 30 cents on every dollar of the cost.

Copperas, near 2 cents per pound (\$2 per cwt.) which is equal to twice as much as its cost abroad.

Cordials of all kinds, 53 cents per gallon.

Cotton, 3 cents per pound; a mere dead letter in the law, and ought to be entirely abolished.

Cotton goods, whether plain or colored, such as cambrics, ginghams, checks, leno, book-muslin, stripes, chintzes, calicoes, jaconet, prints, sheetings, shirtings, &c., as follows:

If they are 'low priced,' such as suit poor people, and cost from 5 to 10 cents per square yard, the tax is 87 cents to 175 cents on every dollar of the cost.

If they are of a middling quality, fit for people in middling circumstances, and cost from 11 cents to 25 cents per square yard, the tax is 35 to 79 cents on every dollar of the cost. But

If they are high priced, such as only the rich can afford to wear, and cost from 35 cents to a dollar and upwards per square yard, the tax is only 25 cents on each dollar of the cost!!!

Cotton bagging, 5 cents per square yard.

Currants, for mince pies, 3 cents a pound.

Cut glass, such as decanters, tumblers, wine-glasses, salt-cellar, dishes, bowls, pitchers, &c., \$3 upon every \$10 of the cost, besides 3 cents per pound weight.

Cutting-knives for farmers, 40 cents for every dollar of the cost.

Demijohns, 25 cents each.

Dolls for children, of leather or wood, 30 cents on every dollar of the cost.

Drawing-knives, for coopers, farmers, &c., 35 cents on do.

Duck, for sails, 10 1-2 cents per square yard.

Epaulets, of worsted, for non-commissioned officers, 33 1-3 cents on every dollar of the cost.

Epsom salts, 4 cents a pound.

Essences of all kinds, for perfumes, 30 cents on every dollar of the cost.

Fans, 30 cents on do.

Feathers, ornamental, 30 cents on do.

Figs, 3 cents per pound.

Fifes and drums, 30 cents on do.

Fish, dried, cod fish or herrings, \$1 per 112 lbs.; herrings in barrels, \$1 per barrel; mackerel, \$1 50 per barrel; salmon, \$2 per barrel.

Flasks for gunpowder, of leather, 30 cents on every dollar of the cost.

Flax, unmanufactured, \$50 per ton.

Flowers, artificial, 30 cents on every dollar of the cost.

Flutes, flageolets, and clarionets, 30 cents on do.

Forté Pianos, \$30 on every \$100 of the cost.

Fur hats or caps, 30 cents on every dollar of the cost.

Gin cases, empty, 30 cents on ditto, and bottles \$2 50 per groce.

Glass vials and bottles, not exceeding the capacity of 6

oz., 175 cents per groce of 144, exceeding 6 oz., and not exceeding 8 oz., 125 cents per groce.

Glass, window, 6 by 8, 7 by 9, 8 by 10, \$3 per 100 square ft. ; 10 by 12, \$3 50; 10 by 14, \$4; 11 by 17, to 14 by 22, and larger, \$5 per 100 square feet. The price of the largest size here mentioned, is quoted in the New York price current, at \$20, and the duty is of course *one fourth* of the price. That of the smallest size is quoted at \$3 50, and the duty is of course more than *one-third* of the price; so that the light of the poor man's cottage is taxed more heavily than that of the rich man's palace.

Gloves, of leather and sheepskin, 30 cents on every dollar of the cost.

Ditto, of woollen and worsted, 35 cents on ditto.

Glue, 5 cents per pound.

Guernsey frocks, for sailors, 50 cents on every dollar of the cost.

Guns and fowling pieces, \$3 on every \$10 of the cost.

Hair cloth, for chairs and sofas, 30 cents on every dollar of the cost.

Hair, human. for wigs for old men, scratches for bald men, frizettes for matrons, and curls for young girls, 30 cents on every dollar of the cost.

Hair pencils, for drawing, 30 cents on ditto.

“ powder, perfumed, 30 cents on ditto.

Hammers for blacksmiths, and sledges, 2 1-2 cents per lb., which is more than the first cost.

Hangings for papering houses, 40 cents on every dollar of the cost.

Harress, 30 cents on every dollar of the cost.

Harp, \$30 on every \$100 of the cost.

Hats, of wool, 30 cents on every dollar of the cost.

Hatters' skivers, 30 cents on ditto.

“ worsted looping of wool, 33 1-3 cents on ditto.

Haversacks, of leather, 30 cents on ditto.

Head dresses, ornamental. 50 cents on ditto.

Hearth rugs pay as woollen goods, (see hereafter.)

Hemp, unmanufactured, \$60 per ton.

Hobby horses, for children, \$3 on every \$10 of the cost.

Hooks, reaping, of iron or steel, 40 cents on every dollar of the cost.

Hose, woollen, worsted, or Angora, 35 cents on every dollar of the cost.

Indigo, 40 cents per pound, until 30th June, 1832, and after that, 50 cents per lb.

Inkstands, of wood, without bottles, 30 cents on every dollar of the cost.

Iron, band, 3 1-2 cents per lb.

“ bars or bolts, not manufactured in whole or in part by rolling, 1 cent per lb., or \$22 40 per ton.

“ bars or bolts, when manufactured by rolling, \$37 per ton: *Provided*, That all iron in slacks, blooms, loops, or other form, less finished than iron in bars or bolts, except pigs or cast iron, shall be rated as rolled iron in bars or bolts, and pay a duty accordingly.

“ sheet, 3-12 cents per lb., which is equal to \$78 40 per ton. The cost of this article abroad, double rolled, is £11 per ton, equal to \$48 88, and the duty is, therefore, a great deal more than the first cost.

“ hoop, 3 1-2 cents per lb. The cost abroad, is £8 per ton, equal to \$35 55. The duty is, therefore, more than equal to twice the first cost.

What an immense increase to the comfort of families would result from having the price of stove-pipes and sheet-iron stoves reduced, and what an immense saving would result in water-casks, cider hogsheads, tubs, barrels, and kegs, if iron hoops were relieved from taxation.

“ pigs, \$12 50 per ton.

“ scroll, 3 1-2 cents per lb.

Kettles, of copper, 35 cents on every dollar of the cost.

Laces, coach, of cotton, or other materials, 35 cents on every dollar of the cost.

“ gowns or dresses, \$5 on every \$10 of the cost.

- Lacquered ware, of wood, 30 cents on every dollar the cost.
- Lead, manufactured into pipes, for hydrants, &c., 5 cents per lb.
- “ pigs, bars or sheets, 3 cents per pound.
- “ red or white, dry or ground in oil, 5 cents per lb., or \$5 60 per keg of 112 lbs.
- “ shot, 4 cents per lb.
- Leather, and all manufactures thereof, or of which it is the material of chief value, 30 cents on every dollar of the cost.
- Linseed oil, 25 cents per gallon.
- Litharge, 5 cents per lb.
- Macc, one dollar per pound, or 6 1-4 cents per ounce.
- Mahogany, all manufactures of, \$3 on every \$10 of the cost.
- Manufactured tobacco, (snuff and cigars excepted,) 10 cents per pound.
- Marble, and manufactures of, \$3 on every \$10 of the cost.
- Mats of flags, straw, tow, or any other material, 30 cents on every dollar of the cost.
- Matting for floors, 15 cents per square yard, which is more than its first cost abroad.
- Military stocks, 50 cents on every dollar of the cost.
- Millinery, of all sorts, 30 cents on ditto.
- Mill cranks and irons, wrought, 4 cents per lb., or \$89 60 per ton, which is more than the first cost.
- Mill saws, one dollar each.
- Mineral orange, 5 cents per pound.
- Mittens, woollen or worsted, worn chiefly by working people, 35 cents on every dollar of the cost.
- Molasses, 5 cents per gallon.
- Morocco, and manufactures thereof, 30 cents on every dollar of the cost.
- Musical instruments of wood, or of which wood is the material of chief value, \$3 on every \$10 of the cost.
- Muskets, including bayonets, \$1 50 cents per stand.
- Mustard, ready made, or in flour, 30 cents on every dollar of the cost.

- Nails, of iron, cut or wrought, 5 cents per lb.
 Nankeens, ready made clothing of, 50 cents on every dollar of the cost.
 Nutmegs, 60 cents per lb.
- Ochre, dry, 1 cent per lb.
 " ground in oil, 1 1-2 ditto.
 Olive oil in bottles, 30 cents on every dollar of the cost;
 in casks and jars, 25 cents per gallon.
 " spermaceti, 25 cents per gallon.
 " whale, 15 do. do.
- Oil cloth, other than that usually denominated patent floor cloth, (which pays 50 cents per square yard,) 25 cents per square yard.
 " furniture, 15 cents per square yard.
- Olives, 30 cents on every dollar of the cost.
 Ornaments for women's head dresses, \$3 on every 10 of the cost.
 Otto of roses, 30 cents on every dollar of the cost.
- Packthread, untarred, 5 cents per lb.
 Paint brushes, 30 cents on every dollar of the cost.
 Paper, post or letter paper of all kinds, 20 cents per lb.
 " foolscap, or common writing, 17 cents per lb.
 " sheathing, binders' and box boards, and wrapping paper of all kinds, 3 cents per lb.
- Parasols, of whatever materials, frames and sticks for ditto, 30 cents on every dollar of the cost.
 Parchment, 30 cents on ditto.
 Pasteboard, 15 cents per lb.
 Pencils, camels' hair, 30 cents on every dollar of the cost.
 Pepper, black, 8 cents per lb.
 Pimento, or allspice, 6 cents per lb.
 Pistols, \$3 on every \$10 of the cost.
 Planes, for carpenters, 30 cents on every dollar of the cost.
 Playing cards, 30 cents per pack.
 Pocket books of leather, 30 cents on every dollar of the cost.
 Powder for guns, blasting rocks, &c., 8 cents per lb.

- Powder, tooth, 30 cents on every dollar of the cost.
- Preserves of every kind in sugar or brandy, 30 cents per ditto.
- Prunelle shoes or slippers, 25 cents per pair.
- Prunes, 4 cents per lb.
- Purses of leather, 30 cents on every dollar of the cost.
- Raisins, bloom, muscatel, and other, in boxes or jars, 4 cents per lb. ; other kinds, 3 cents.
- Reaping hooks, 40 cents on every dollar of the cost.
- Refined camphor, 12 cents a pound.
- Rifles, \$2 50 each.
- Rugs, hearth, 33 1-3 cents on every dollar of the cost.
- Rules, of wood, 30 cents on ditto.
- Sabres, 3 dollars on every ten dollars of the cost.
- Saddles and saddlery, 3 dollars on every ten dollars of the cost.
- Sail duck, 10 1-2 cents per square yard until 30th June, 1832, and after that, half a cent additional every year, until the whole amounts to 12 1-2 cents per square yard.
- Salt, 15 cents for every 56 lbs., to be reduced to 10 cents after the 31st of December, 1831. A bushel of some kinds of coarse salt weighs 80 pounds and upwards.
- Salts, Glauber, 2 cents per lb.
- Saltpetre, refined, 3 cents per lb.
- Scale beams, 35 cents on every dollar of the cost.
- Screws of iron, weighing 25 lbs., or upwards, 30 cents on every dollar of the cost.
- Screws, small, called wood-screws, 40 cents on every dollar of the cost.
- Seines, for fishing, 5 cents per lb.
- Shot, 4 cents per lb.
- Shovels and spades, 40 cents on every dollar of the cost.
- Sickles, 40 cents on ditto.
- Silk, all manufactures of, coming from beyond the Cape of Good Hope, 30 cents on every dollar of the cost.
- Silk shoes and slippers, (except children's,) 30 cents per pair.

- Slates, for the roofing of houses, from \$4 to 10 dollars per ton according to size, amounting very nearly to prohibition.
- Slates, for cyphering, 33 1-3 cents on every dollar of the cost, (tax on education.)
- Sledges, blacksmiths' 2 1-2 cents per lb. or \$56 20 per ton.
- Soap, 4 cents a pound for castile and common, for Windsor and other scented, 30 cents on every dollar of the cost, (tax on cleanliness.)
- Spades, of iron or steel, 40 cents on every dollar of the cost.
- Spanish brown, 1 cent per lb. which is more than the first cost.
- Ditto, ground in oil, 1 1-2 cents per lb.
- Spermaceti candles, 8 cents per lb.
- Spikes, copper, 4 cents per lb.
- Spirits, distilled from grain, such as Holland gin,
 57 cents per gallon, for 1st proof,
 60 " " 2d "
 63 " " 3d "
 67 " " 4th "
 75 " " 5th "
 90 " " above 5th.
- Ditto, distilled from other materials, such as brandy, rum, &c.
 53 cents per gallon, for 1st proof,
 53 " " 2d "
 57 " " 3d "
 63 " " 4th "
 72 " " 5th "
 85 " " above 5th.
- Sprigs and tacks, not exceeding 16 oz. 5 cents per 1000
 " exceeding " 5 cents per lb.
- Squares, of iron or steel, 35 cents on every dollar of the cost.
- Ditto, of wood, 30 cents on ditto.
- Steel, 150 cents per 112 lbs.
- Steelyards, 35 cents on every dollar of the cost.

- Stills, of copper, \$3 50 on every \$10 of the cost.
- Sugar, loaf, 12 cents per lb. (prohibition, except by smuggling.)
- “ lump, 10 cents per ditto.
- “ Muscovado, 3 cents per do.—Foreign cost 1 1-2 to 3 cents.
- “ white clayed or powdeeed, 4 cents per do.
- Suspenders, leather, 30 cents on every dollar of the cost.
- Sweetmeats, of all kinds, preserved in sugar or brandy, 30 cents on every dollar of the cost.
- Swords and sword blades, \$3 on every \$10 of the cost.
- Tallow candles, 5 cents per lb.
- Teas, Bohea, 12 cents per lb. ; after 31st December 1831, 4 cents.
- | | | | | |
|----------------|---|---|---|--------|
| Souchong, 25 | “ | “ | “ | 10 do. |
| Peco Souchong, | “ | “ | “ | “ |
| Other black, | “ | “ | “ | “ |
| Imperial, 50 | “ | “ | “ | 25 |
| Gunpowder, | “ | “ | “ | “ |
| Gorree, | “ | “ | “ | “ |
| Hyson, 40 | “ | “ | “ | 18 |
| Young Hyson, | “ | “ | “ | “ |
| Hyson Skin, 28 | “ | “ | “ | 12 |
| Other Green, | “ | “ | “ | “ |
- Tooth brushes and powder, 30 cents on every dollar of the cost.
- Toys, of wood, 30 cents on every dollar of the cost, (tax on the amusements of children.)
- Traces, leather, 30 cents on ditto.
- Traps, of wood, 30 cents on ditto, (tax on catching rats and mice.)
- Tubs, of wood, 30 cents on do.
- Twine, 5 cents per lb.
- Umbrellas, 30 cents on every dollar of the cost.
- Vanilla beans, 30 cents on ditto.
- Vessels of copper, 35 cents on ditto.
- “ of cast iron, not otherwise specified, 1 1-2 cents per lb.
- Vices, for smiths and others, 35 cents on every dollar of the cost.
- Vinegar, 8 cents per gallon.

Vitriol, blue, or Roman, 4 cents per lb.
 " oil of, 3 cents per lb.
 Wafers, 30 cents on every dollar of the cost.
 Warming pans, copper, 35 cents on ditto, [tax on the comforts of the sick.]
 Whips, 30 cents on every dollar of the cost.
 White lead, dry or ground in oil, 5 cents per lb.
 Whiting, 1 cent per lb.
 Wigs, 30 cents on every dollar of the cost.

Window blinds, of reed or wood, 30 cents on ditto.

Wines, Burgundy, Champagne, Lisbon, Port, Sicily, Teneriffe, Tokay, 30 cents per gallon. Madeira and Sherry, 50 cents. Malaga, Marseilles, German, French, Spanish, and Mediterranean wines, 15 cts. except, French and Spanish red wines, which pay 10 cents.

N. B.—These rates of duties have only existed since January 1, 1829. Before that day, Burgundy, Champagne, and Madeira, paid 100 cents; Lisbon, Port, and Sicily, 50; Sherry, 60; and Teneriffe, 40.

Wire, for bonnets, 30 cents on every dollar of the cost.

" iron or steel, exceeding No. 14, 6 cents per pound.

" " not exceeding No. 14, 10 cents per lb.

Wood screws, 40 cents on every dollar of the cost.

Wood, all manufactures of, not specifically enumerated, 30 cents on ditto.

Wool, raw, 4 cents per pound, and an additional duty of fifty cents on every dollar of the cost.

" all manufactures of wool, *except flannels and baizes*, which cost 33 1-3 cents per square yard, or less, and which are worn chiefly by working people, 14 cents per square yard, which, upon the cheapest sort, such as costs, for instance, 10 cents, is 140 cents on every dollar of the cost.

" all manufactures of wool, or of which wool is a component part, (except blankets, hosiery, mits, gloves, and bindings, which pay 35 cents on every dollar of the cost, worsted stuff goods, which pay 25, bombazines, which pay 33 1-3, caps, which pay 30, and carpeting, which pays 70 cents per square

yard for Brussels, Turkey, and Wilton, 40 cents, for Venetian and Ingain, and 32 cents for all other kinds,) such as flannels, baizes, coatings, cloths, shawls, swansdown, and Valencia vestings, kerseymeres, habit cloths, &c. which cost above 33½ cents, and not exceeding 50 cents per square yard, and *all flannels and baizes* costing any price below 33 1-3 cents, 22 1-2 cents per square yard.

“ on all manufactures, costing from 50 to 100 cts. per square yard, 45 cents per square yard.

“ on all costing from 100 to 250 cents per square yard, 112 1-2 cents per square yard.

“ on all costing from \$2 50 to \$4 per square yard, 180 cents per square yard.

These duties range from 45 cents on every dollar of the cost, to 225 cents, and fall heaviest on the cheapest goods, so that the labouring people are the most heavily taxed. Broadcloths and other articles, which cost upwards of 4\$ per square yard, pay only 50 cents on every dollar of the cost.

ILLUSTRATIONS

Of the effects of the Tariff on the prices of Sugar, Iron, Woollens, and other articles.

Effects of the Tariff on Sugar and Iron.

REPORT of the Committee, appointed at the Free Trade Meeting holden at Portland, Aug. 24, 1831, to prepare an Address on the subject of the Tariff Laws, and FREE TRADE.

We will begin with the Sugar duty. Brown sugar enters more or less into the consumption of every family in the United States. The whole amount consumed yearly in this country is about *one hundred and forty million pounds*. There is a duty of three cents per pound levied upon every pound that is imported, which makes it cost three cents more per pound than it otherwise would, provided there was no duty. This duty, at three cents per pound, on the whole amount consumed, amounts to \$4,200,000. Of the brown sugar yearly consumed 52,035,000 pounds are imported and the duty

paid on this quantity is \$1,438,611, which sum goes into the United States treasury as *revenue*. But in the state of Louisiana there are about five hundred planters with their negro slaves who raise yearly 87,965,000 pounds. Now the effect of the three per cent duty on the imported sugar, as was before shewn in the example of coffee, is to raise every pound of the domestic sugar three cents, enabling these five hundred planters to sell every pound of their sugar for three cents more than it would bring in the market, provided the duty did not exist. Three cents per pound on 87,965,000 pounds, is \$2,638,950 which sum is paid by the people as a bounty for the benefit of five hundred planters, residing in one state. Thus thirteen millions are taxed for the *protection* of five hundred planters. It is said that these few planters are accumulating princely fortunes. The *protection* thus afforded to a single individual, who owns several plantations and hundreds of slaves, exceeds thirty thousand dollars annually. This is one of the prime beauties of the American system. Shall this item of the tariff of 1828 be held inviolate? Ought not the sugar duty to be reduced immediately?

The duties on iron, constitute another part of the tariff of 1828, which we are far from thinking "*should be held inviolate.*" It is only necessary to look around to convince us how important it is that iron should be abundantly and cheaply furnished. How infinite the uses to which iron is applied! The forest is felled, the furrow turned, the seed planted, the crop reaped, all with iron tools. The saw mill, the grist mill, the paper mill, and, in fine, every manufactory has iron for its basis. Our garments are made, our houses covered, our carriages built, our vessels constructed, by the aid of iron. A material so universal in its use should be furnished as cheap as possible. Now look at the following table exhibiting the duties on iron.

	Price of English Iron at Liverpool.	American duty on do.	Price of the same at Philadelphia.
Sheet iron,	\$52 22 per ton	\$78 40	\$165 to 176
Iron hoops	42 22	78 40	120 to 140
Rod Iron	31 10	78 40	170 to 180

Bar iron	29 41	37 00	90 to 100
Rolled bar iron	44 44	37 00	100
Hammer'd bars	60 00	22 40	100 to 110
Boiler plates	43 33	78 40	100
Slit rods	31 14	72 40	120

Should a material of such universal use and indispensable necessity, and which, (if we except what is taken up in ship building) is principally used by the laboring classes, be so heavily taxed as to cost nearly double what it would cost were it not for these exorbitant duties ?

INCREASE OF PRICES.

The *Tariff party* of this State, confidently predicted the last year that the protection which the tariff affords to American manufacturers, would enable them to furnish goods at a cheaper rate than they have ever yet been procured for. In reply to this prediction, we subjoin the following extract of a letter from a merchant of Columbia :—

NEW-YORK, Sept. 1831.

Dear Sir—I have forwarded you some New York papers, and now discharge what I feel to be a duty, in stating to you, the state of this market ; this I could do with some accuracy, by saying at once that there is an advance of 20 per ct. in *all* descriptions of staple goods, such as are indispensable to planters. I will however go more into details. Since September 1830,

Nails have advanced	1 ct. per lb.	20 pr. ct.
Bar Lead “	1 1-4 “	25 “
Bale Roping “	3 “	40 “
Anvils and Vices	2 to 3 “	25 “
White Lead [25 kegs]	31 cts. per keg	12 1-2 “

Hardware has advanced in price, from 10 to 20 per ct.—all descriptions of domestic goods, such as brown and bleached homespuns, striped homespuns, checks, tickings, negro clothing, &c. &c. have advanced 20 per ct. in 12 months, and cotton yarns 25 per ct. Duffel blankets and coarse woollens about 20 per cent.

Our planters will do well to calculate in due season whether it is best to make all, or a part of their negro clothing; or to buy it at an *advance* on last fall's prices.

Every thing appears to be improving in this country, stocks, real estate, manufacturing establishments, all do well. Every one speaks with confidence of what is he to clear this week, or this month, the idea with *us* is, to hold on with *both* hands, to what little we may have made in the whole course of our lives, but the idea here is to hold on with one or two fingers, and gather with the other eight or nine.

Many of the jobbing merchants of New York, have become advocates for the Tariff. They must be influenced merely by dollars and cents—they find that of late, they make as much *money* on American goods, as on Foreign, and with much less *trouble*, and what they may import, is one half payable to the custom house.

I have been both amused and vexed, at the trimming of those Jobbers, while their "Southern *Friends*" are about. They will run with both hands open—"Oh! my dear friend I am glad to see you; why you look well, quite improved since I had the pleasure of seeing you last—well I am truly glad to see you, I hope you have had a pleasant time on't—I'll be much pleased to see you at No.——where you will see some Anti-Tariff papers—Oh! what a statesman Mr. Calhoun is, do you think he will be president? Hamilton is a great man too; is not Hayne a *nice* speaker? you have heard him I presume? What a talented man your Mr. M'Duffie is?"

"By the bye, when did you say you come to Town?"
Answer.—Ten days since and I am now ready to start home—I will be off to-morrow.

"What you have not bought your goods, have you?"
Oh yes, all bought, packed and shipped.—[*head down, looking at his watch.*]

"Ah-hem—good bye." Solus "well this is too bad; *twenty-five minutes* lost with that fellow and as like as not, he is a Nullifier."

BEWARE OF MAN TRAPS!

We hear it every day said that now that the public debt is nearly paid off, the Tariff will be reduced, and we have lately been told "that the Manufacturers themselves are willing to reduce it." *This is true*, but what sort of reduction are they willing to make? Why they propose to take off the duties from all articles on which *they themselves now pay taxes*, and to keep them undiminished on all articles on which *they receive a bounty*; to take off the duties entirely from SILKS, and WINES and SPICES, &c. in which they pay taxes in common with the rest of the people of the U. S. and to keep them up on WOOLLENS, COTTON GOODS, IRON, &c.—on which they pay no taxes whatever; to relieve from taxation all the articles consumed by *the rich manufacturer*, and to levy the whole revenue of the country upon the articles consumed by the poor farmer and labouring man; to let "the Lords of the Spindle and the loom," (who like *Appleton*, the Boston Manufacturer receive their dividends of \$100,000 a year] GO FREE from taxes, and to make the poor Planter of the South, pay from 50 to 100 per cent on every article of necessity, which he buys even for his slaves.

In plain terms, the Manufacturers have at their late public meetings, *magnanimously proclaimed their willingness*, TO REMOVE ALL THE BURTHENS OF THE GOVERNMENT FROM THEIR OWN SHOULDERS, AND TO LAY THEM ENTIRELY UPON OURS, and there are people among us silly or wicked enough, to cry aloud, "THE SYSTEM IS GIVING WAY—OUR WRONGS ARE ABOUT TO BE REDRESSED!!!" If the people of the South fall into THIS TRAP, they will deserve their fate. No! let the Tariff be reduced *equally* upon every article of our consumption, and if any distinction is to be made, let the taxes be highest upon articles of luxury, such as silks and wines consumed by the rich, and lowest, upon coarse woollens and cottons, and iron,—articles necessary to the poor. We invite attention to the following remarks on this subject from that able free trade paper, The New York Evening Post.

REPEAL OF DUTIES.

A new course has been adopted by the high tariff party. They are now for repealing all duties on such articles as are not the produce or manufacture of the country. The doctrine has been proclaimed at several public meetings of the friends of the American System, in various parts of the country, and incorporated with the resolutions adopted at those meetings. It received the assent of the meeting held in this city the other day to appoint delegates to the tariff convention. For some time back these people have set their faces against a revision of the tariff. The present scale of duties, they said, was not to be touched, a reduction of the duty on one article might lead to a reduction on others, and the whole system would be endangered. The plan of the free trade party, they said, was to destroy the tariff in detail, to get rid of it piecemeal, and the only chance of safety was to defend every part of it.

At present, they find themselves compelled to consent to a revision of the tariff. The extinction of the national debt is approaching—the duties collected will greatly exceed the public expenditure; and they know very well that the people will not consent to be taxed heavily on every commodity they consume, when the public necessity does not require it. The friends of the Tariff, therefore, see the necessity of a modification of the scale of duties; and they come forward with a proposal of their own to that effect. But what sort of modification do they propose? A modification that favors the rich and luxurious, and leaves the burdens of the poor as great as ever. A modification which would draw the whole revenue of the country from the pockets of those who are least able to furnish it. A modification which would tax the labouring man in his clothing, in his kitchen utensils, in the implements of his occupation, in the few simple condiments of his food, and it would let the luxuries of the rich go free.

Let any person take the list of articles of which we produce or manufacture none in this country, and see of what they consist. He will then discover that this proposal to exempt them from duties on their importa-

tion into this country, is a proposal to take off the taxes from luxuries, and to leave them, as oppressive as they now are, on the necessaries of life. The rich man will then enjoy his Tokay, his Champagne, his Madeira, his Rhenish wines, free of duty. He will pay nothing to the revenue for the service of porcelain or fine china, from which he takes his luxurious repast. The West India sweetmeats on his table, the dates and dried fruits that form his desert, his West India cordials, will be brought to him charged with no impost. The girandoles and lustres that illuminate his drawing room, and the large looking-glass plates that reflect their rays, will pass the custom-house unquestioned. His gold watch will pay no duty. The pearls and rubies that blaze on the brows of his wife and daughters in the ball room, the glittering bracelets that bind their wrists, their cashmere and camel's hair shawls, their laces and lace veils, will be exempted from all charges, by this tender regard of government for the interests of the rich. The almond paste, the essences, the washes, the perfumes, the various ~~cosmetics of the belle and the exquisite, will be relieved~~ from the payment of duties. There is no need of extending the list any further. Suffice it to say, that the modification of duties proposed by the friends of the tariff, would let in, duty free, an innumerable list of European articles consumed by the effeminate and luxurious.

Now look at the other side of the picture. The poor man will find himself **TAXED** from *the sole of his foot to the crown of his head*, taxed in every article of woollen or cotton on his person—taxed in his hat—taxed in his shoe—taxed in the calicoes worn by his wife and children—taxed on the very nail on which he hangs his coat—taxed in every article of iron or lead about his dwelling—taxed in his sugar—taxed, in his salt—taxed, in short, and heavily too, in almost all the necessaries of life. Will the people of the United States consent to such a modification of the tariff as this?

We do not mean to say that no foreign luxuries are to be exempted from duty under any circumstances.—Public policy may require that some such articles should be admitted, duty free, in places where we can obtain

an equivalent. Suppose for example, we should make a treaty with Portugal, admitting her wines on a low duty or none at all, on condition of being allowed a free market in that kingdom, for the flour of this country—this arrangement would be decidedly a beneficial one. But the principle of exempting from duty the luxuries of the rich, and compelling the poor and middling classes to bear the whole burden of government, by heavy taxes upon articles of necessity, is monstrous, and will not, we are sure, be submitted to.

STATEMENT

of the *Duties or Federal Taxes*, imposed by the unjust Tariff Act of 1828, on a bale of woollens imported by Messrs. Holmes & Mazyck, on which the case lately tried in the Federal District Court at Charleston, is founded.

Cost of one bale blue Yorkshire

Plains (29 inches wide) measuring 570½ yds. at 2s. 6d. £61 16 1

Charges in England, viz: commission, portering, shipping charges, &c. 3 5 2

£65 1 3 4-6 \$ 298 16

Exchange on England, 5 per cent prm. 14 46

Interest on cost \$1 34, freight \$3, 4 34

\$ 307 96

Cost in Charleston, exclusive of duty, Duty, calculated on the cost at the port of exportation, viz: 50¾ cts. per running yard, or 63 cents per square yard—but costing over 50 cents per square yard, it is reckoned, agreeably to the present Tariff, to have cost \$1 per square yard and pays a duty of 45 per cent on this valuation—thus 570½ yards, 29 inches wide, equal to 459½ square yards, at \$1 per yard, \$ 459 50; 45 per ct. thereon,

206 78

Total cost equal to about 90 cents per yard,

514 74

Cost of running yard, exclusive of duty,
 about 54 cents; duty per running yard,
 36 per cent, equal to 67 per cent on the
 cost, including all charges, or 71 per ct.
 on the cost at the port of exportation.
 The foregoing was sold in Charleston at
 its market value, viz: 570½ yards at
 68 cents,
 Loss sustained,

387 94
 126 80

\$ 514 74

It appears that the cost of the above wool-
 lens, including all costs and charges except
 the Federal tax on them, was, in Charleston,
 63 cents per square yard, the cost of the
 bale

\$ 307 96

The duties on these woollens are *nominally*
 45 per cent—but as the law provides that
 woollens which cost what these did in
 Liverpool, *shall be estimated to have cost, not*
63 cents, their actual cost, but one dollar,
 and that the duties are to be calculated on
 this *supposed cost*—these duties instead of
 being 45 per cent, are about 70 per cent
 per square yard—amounting to

206 78

Total cost, including duties

\$ 514 74

The woollens were sold for their highest
 market value

387 94

And Messrs. Holmes & Mazyck suffered a
 loss of

\$ 126 80

Again, The cost of the woollens, exclusive
 of the Federal tax or duties, was

307 96.

They sold for

387 94

But for the Federal Tax Messrs. Holmes &
 Mazyck, instead of losing \$ 126 80, would
 have made on one bale of woollens a clear
 gain of

\$ 79 98

Now reader mark the sequel, and say whether we can obtain relief from the *Federal Courts*. As it appears from the foregoing statement that Plains of a certain description cannot be imported into Charleston from England and sold without causing a loss to the im-

porter of about 22 cents for every yard imported; and that this is owing to the high duty; for if there were no duty, or a moderate one of 10 or 15 per cent on the cost of the goods in Liverpool they could be imported and sold at a profit, it is evident that this is exactly the same thing as if the importation of such plains were prohibited by a penalty of 22 cents on the Importer for every yard imported. It is true he may import them if he is willing to pay the Tax and suffer the loss; but it is equally true that he may break his neighbour's head or steal his cattle if he is willing to pay the fine or suffer the whipping and imprisonment which would follow those offences.

When a duty is laid on the importation of any thing so high that the Importer cannot sell it without loss, such a duty is called *prohibitory*, because people are prohibited by it from importing the thing on which it is laid just in the same manner as they are prohibited from doing unlawful acts by being made to suffer in various ways if they do them. The very name which is given to it by common consent shews that it is in fact a *Penalty intended to prevent the importation* of the thing on which it is laid, and not a *tax on the import intended to raise money*. The Government of the United States has a right under the Constitution to lay duties on imports for the purpose of raising money to pay the debts of the Country and the expenses of the Government, and for no other purpose. The Act of Congress imposing the duty above stated professes to be an act passed in pursuance of this power, and yet it prevents and was intended to prevent the importation of the article on which the duty is laid. Can any thing be more absurd than to prevent the importation of a thing in order to raise money by laying a duty or tax on it when imported? What would be said of our Legislature if they were to compel people to go a foot or ride mules under the pretext of raising money by a tax on horses. It is too absurd to be honestly meant. If must be and is most clearly a fraud. And yet when it was proposed in the late suit upon the Bond given for these duties to prove the fraud to a Jury of the Country who could and would have prevented it, the defendants were not permitted to shew what the Bond was given for.

From the "Address of the Free Trade Convention."

Who will affirm that such a system (the Tariff) can consist with the spirit of the Constitution? Its enactments may be so veiled as to elude the judicial power, and may, therefore, be obligatory on the other departments of the Government: But as between constituent and agent, between the *people* and their *rulers*, the charter will in such case, have been violated, and it will belong to them to correct the evil. Why should we fear to enunciate this principle? Is it because of the danger to those interests which have grown up under the system? A just consideration of the subject will lead to a directly opposite result. If it be conceded that the system is oppressive, unequal and unjust, can those who profit by it deceive themselves with the expectation of its permanency? Is it prudent to close their eyes to the consequences to which sooner or later this conviction must inevitably lead? Distinguished as *this system is* by every characteristic which may define a *tyranny the most odious*, why should we, who are its *victims*, not stand upon our *chartered Rights*.