

myself obliged at the out-set, to reject a plan proposed by an honourable and * attentive member of parliament, with very good intentions on his part, about a year or two ago. Sir, the plan I speak of, was the tax of 25 *per cent.* moved upon places and pensions during the continuance of the American war.—Nothing, Sir, could have met my ideas more than such a tax, if it was considered as a practical satire on that war, and as a penalty upon those who led us into it; but in any other view it appeared to me very liable to objections. I considered the scheme as neither substantial, nor permanent, nor systematical, nor likely to be a corrective of evil influence. I have always thought employments a very proper subject of regulation, but a very ill-chosen subject for a tax. An equal tax upon property is reasonable; because the object is of the same quality throughout. The species is the same, it differs only in its quantity: but a tax upon salaries is totally of a different nature; there can be no equality, and consequently no justice, in taxing them by the hundred, in the gross.

We have, Sir, on our establishment, several offices which perform real service—We have also places that provide large rewards for no service at all. We have stations which are made for the public decorum; made for preserving the grace and majesty of a great people.—We have likewise expensive formalities, which tend rather to the disgrace than the ornament of the state and the court. This, Sir, is the real condition of our establishments. To fall with the same severity on objects so perfectly dissimilar, is the very reverse of a reformation. I mean a reformation framed,

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