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to any twelve of the said members that he shall think fit, on the day immediately preceeding that on which the said council is to be assembled: and, if seven, or more, of the said counsellors so summoned shall attend at the said meeting, it shall be lawful for the said Governour of the said province, or, in his absence, for the Lieutenant-governour, or commander in chief, of the same, to proceed to the execution of the aforefaid parts of the said commission of Captain-general and Governour in chief of the said province, by the advice and assistance of the said seven, or more, members of the said council, or the major part of them; any thing herein before-mentioned to the contrary hereof in any wise notwithstanding.

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### A REMARK concerning the Power of Taxation in the said Province.

**I**T remains to be considered by whom the taxes necessary to be levied in this province should be imposed. Now this, it is apprehended, may best be done by the parliament of Great-Britain itself. A small duty of about three-pence a gallon, upon spirituous liquors imported into the province from Great-Britain; another somewhat larger (as, perhaps, six-pence a gallon,) upon those imported from the West-India islands; and a third, larger than either of the former, (as, perhaps, a shilling a gallon,) upon those imported from the other British colonies in North America; and a moderate excise (of, perhaps, six-pence a gallon,) upon those made in the province itself; are generally considered by persons who are acquainted with the said province as the fittest taxes to be raised in it. And many people are of opinion that these taxes would be useful to the said province not only in the first and most obvious manner, to wit, by producing a revenue for the maintenance of its civil government, but also by checking the great drunkenness that now prevails in it from the immoderate use of spirituous liquors by the Canadians, which is the consequence of its present low price. Next to these duties, many people are of opinion that a certain small tax upon houses that was levied in the time of the French government in the said province, and which is therefore, perhaps, in strictness of law, already legally due to the King's Majesty, ought to be revived; and that a small tax (of perhaps three shillings a head by the year,) ought to be imposed on superfluous horses, of which it is generally allowed there is much too great a number in this province. When these, or any other more convenient taxes, are once established by a competent

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