ever it recovered the ascendancy, the proposition to levy Direct Taxes came up missing, and so remained. It may be considered practically settled, therefore, that the Revenue needed to pay the debts and defray the current expenses of the Federal Government will long continue to be raised by Indirect Taxation, and mainly by Duties on Imports, no matter which party may for the time be in power. No party is now committed to or earnestly proposes any other mode; and the plausible suggestion that Direct Taxation, because it bears more palpably on the community, would secure greater economy in the Public Expenditures, is confuted by the fact that the revenues of our great cities, and especially of this city, though mainly raised by Direct Taxation, are expended quite as foolishly and wastefully as those of the Federal Government ever have been.

2. The Question Stated.

And now the question arises—On what *principle* shall Duties on Imports be assessed? Since nobody now proposes, or has ever seriously urged, a uniform assessment of so much per cent. on the value of all articles imported since even the present Tariff, framed by the avowed adversaries of Protection, levies one hundred per cent. on certain articles, and thence down to thirty, twenty-five, twenty, fifteen, five, to nothing at all on others, what rule shall govern the discriminations made? What end shall they look to? What shall determine whether Tea, for example, shall be placed in the class of Free articles, or subjected to a duty of ten, twenty, or thirty per cent.?

We who stand for Protection meet this question frankly and clearly. We all agree in saying, "Impose higher rates of duty on those Foreign Products "which come in competition in our markets with the products of our Home "Industry, with lower duties (or none at all, according to the varying wants " of the Treasury,) on those which do not thus compete with the products of "our own Labor," Thus Tea and Coffee, now free, have been subjected to duties for Revenue purely, in which case the proper rate is the lowest that will afford the needed income. But to a different class of Imports, we would apply a different criterion. If it were demonstrated, for example, that a reduction of the duty on Shirts, Pantaloons, &c., to five per cent., would increase the aggregate of Revenue therefrom by transferring to Europe almost the entire manufacture of garments for American wear, we should strenuously oppose such reduction, on the ground of its inevitable silect in depriving our own Tailors, Seamstresses, &c, of Employment and Bread. We might urge, indeed, that such change would prove disastrous in the long run, if regarded merely as a Revenue measure, by depriving large classes of our people of the ability to purchase and enjoy Foreign Products; but we should oppose it because of its disastrous influence on the comfort, independence, and thrift of those fellow-countrymen, apart from its tendency to divest them of ability to contribute to the Kevenue. In other words, we hold that the welfare of the People and the full employment and fair reward of their Labor are matters of public concern, which no Government has any right to disregard. And we hold that such rates of duty should be levied on Foreign Products which come in competition with one or another department of our National

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