

right of raising and modelling the supply, from the mere circumstance of Representation. But if they have it not from Representation, they must in fact derive it from the supreme and discretionary power, which is reposed in them, in conjunction with the two other branches of the Legislature. It appears, upon the whole, that Taxation is the result of the discretionary power which is placed in the hands of the Legislature, and exerted by them for the necessary support of the State. To this power the whole Empire must submit, and consequently no one of its subjects can claim any exemption.

The Counties Palatine of Chester, Durham, and Lancaster, were anciently in the same predicament with the Americans, on the article of Taxation. The Earl of Chester and the Bishop of Durham became, by prescription and immemorial custom, possessed of a kind of regal jurisdiction within their respective territories. A similar form of Government was established by King Edward III. in the County of Lancaster; which was created by that Prince in favour of Henry Plantagenet; whose heirs carried the same rights and privileges to John of Gant and his posterity. But though the SUBORDINATE SOVEREIGNS of these Counties could pardon treasons, murders and felonies;