

of property in the kingdom, have no voice in the election of the Members who sit in the lower House. The Commons therefore, and their constituents, not being the only persons taxed, the former cannot possibly have the only 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 the Third, in the county of Lancaster, which was created by that prince in favour of Henry Plantagenet, whose heiress carried the same rights and privileges to John of Gaunt and his posterity; but though the subordinate Sovereigns