

*An Extract from the Message of Governor Hamilton, to the Legislature of South Carolina, dated at Columbia, the 22d October, 1832.*

The Tariff Act of 1832 is, in point of fact, a law by which the consumption of the manufacturing States is nearly relieved of all sort of burden on those articles which they consume and do not produce, and under the provisions of which they are secured by a bounty on an average of more than fifty per cent on the productions of their industry, whilst it taxes our consumption to an equivalent amount, and the exchangeable value of our products in a much more aggravated ratio. The law bears the impress of the Legislation of an independent Sovereignty to a feeble and distant Colony, and establishes the revolting discrimination that the labor of the South is less entitled to the paternal regard of this Government than that of a more favored section of the Union. The provisions of the act are, moreover, at war with every acknowledged principal of wise and beneficent taxation, which has ever existed among any people on the face of the earth, having the shadow of a claim to civilization or a just knowledge of finance. Articles of luxury are selected as the objects of comparative exemption from all burden, whilst those of necessity bear nearly the whole brunt of the imposts. The great staples of the industry and consumption of man, which purchase seven-tenths of our agricultural products, iron, cotton, and woolen fabrics, salt, and sugar, are burthened with a tax quite equivalent to an average of seventy-five per cent. on their prime costs; whilst the teas, the coffee, the silks, and the wines of the rich, which are principally exchanged for the productions of manufacturing or northern labor enjoy, as it regards these articles, a most unjust discrimination in their favor. Operating thus heavily on the exchangeable value of our products, the Act provides for nothing short of the monstrous injustice of levying, at least, three-fourths of the whole amount of the federal revenue on the industry of the Southern States. Nor does the gross inequality of the law stop here. It affects, after all the subtle artifices of exaggeration, respecting a diminution of our burdens, have been dispelled, a reduction from the amount of duties levied under the Act of 1828, as modified by that of 1830, of three millions seven hundred thousand dollars on the unprotected articles, and only the pitiful sum of somewhere about eight hundred thousand dollars on the protected, (which purchase the staples of the South,) making, in all, a reduction of only four millions and a half, instead of twelve, which last reduction was essential to the accomplishment of the desirable and highly conservative object of bringing the revenue down to the standard of the legitimate wants of the Government. As it is, nine millions of surplus revenue will, in all proba-