

unless secured with great caution, is generally neglected or becomes invidious by its enforcement; profitable, perhaps, to somebody; but that, upon the whole, the purse of government has never overflowed from this source of revenue; even the United States government, which is tolerably energetic in every measure to procure revenue, is many millions of dollars in arrears for the sale of lands, the payment of which it *dares* not now enforce*.

49. In truth, all *direct* and *personal* taxes upon the people of any colony are hateful to them; they evade them by every means in their power, or they submit to them, only when enforced under the acts of their own legislatures, for municipal or county purposes. The British custom-house duties in the colonies are productive to government, because they are not of a *direct* nature; for being laid upon the articles and paid by the importing merchant; the cost, profit, expenses, and duty become so mingled, that no one inquires into the particulars; if he wants the article, he looks no further than to his means; it is his inclination or his necessity that induces the purchase: but I have known even a *provincial* poll-tax of 2s. 6d. on each male inhabitant above sixteen years of age, though with many other exceptions, so unpopular, that the legislature thought it prudent to give it up. Government should show its wisdom in removing the very seeds of dispute; to render the British provinces happy and satisfied, the advantages which the parent state derives from its colonies should be limited to the following particulars, and a clear understanding in this respect would produce benefits incalculable.

- 1st. The purchase, by the colonists, of the manufactures of the parent state. And be it ever remembered that the amount of this advantage must depend on the number of the inhabitants within the colony and the amount of their prosperity.
- 2d. The custom-house duties *already* imposed upon certain goods landed in the colony†.
- 3d. Those on the importations at home; some of which require to be explained and others reduced.
- 4th. Postage of letters.
- 5th. The supply of the other settlements with the ne-

* 22,996,547 dollars.—See the president's last speech.

† These should be well considered and liberally proportioned to the profits of the article, the ability of the colony, and the indirect effects likely to result.