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CONGRESS.

HOUSE OF REPRESENTATIVES.

SATURDAY, JAN. 20.

THE REVENUE.

The house, on motion of Mr. Lowndes, resolved itself into a committee of the whole, on the remainder of the report of the committee of Ways and Means, embracing sundry propositions in respect to the Revenue. Mr. Nelson of Va. presided over the sitting. The resolve first in order, having been read in the following words: Resolved, That it is expedient so to amend the act entitled, "An act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and providing for assessing and collecting the same," passed on the 9th January, 1815, as to reduce the direct tax to be levied for the year 1816, and succeeding years, to three millions; and also to amend the act entitled "An act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the District of Columbia," passed on the 27th of February, 1815, as to reduce the direct tax to be levied therein, annually, to \$200,000.

Mr. Lowndes made a speech, as long as his delicate health would allow, in defence of the general principles of his report, and in reply to certain reflections cast upon it a few days ago by Mr. Randolph.

Mr. Randolph rejoined in a speech about half an hour's length, principally in defence of himself, in regard to certain inferences drawn by Mr. Lowndes, in regard to Mr. R's opinion on financial questions.

The question being about to be put on the first resolution—

Mr. Clay said he approved of the general system contained in this report, and with some modifications should give it his support; but, he thought it susceptible of amendment. He thought the amount of the land-tax too high for the ordinary season of peace. It was not necessary to go into any enquiry at this moment, whether the land-tax would eventually pay all taxes, in whatever shape levied or collected; but he laid down the general principle that in time of peace we should look to foreign importations as the chief source of revenue, and in war, when they are cut off, that it was time enough to draw deeply on our internal resources. Mr. R. said, he thought we ought to reduce the land tax still lower than proposed, and also some other of the taxes which appeared most burthensome in their nature; retaining enough to keep the system of internal taxation so organized as that an addition to the existing taxes only would be necessary to provide such an accession to the revenue as should make it adequate to the necessities of the country. Mr. C's plan was to make up for his proposed decrease of the direct tax, by an increase of the duties on imports. He wished to reduce the direct tax to two millions, or to a million and a half; and when that proposition was decided on, he was desirous of proposing another, that the tax should be limited to one year; or as to make it a tax from year to year, instead of a tax without limitation.

Mr. Hardin desired to strike out the whole amount proposed, so as to leave the sum blank; which blank he should be opposed to filling at all. He was opposed to any direct tax for the purpose of expensive military and naval establishments; and said he should offer some day next week, if no other member would, a motion that the army establishment be reduced.

Mr. Clay varied his motion, to accommodate his colleague, as to move to strike out the sum entirely; and gave in the resolution a blank, to be filled as the house should think proper. Mr. Randolph was opposed to the motion to reduce the direct tax. Al-

though opposed to any part of the system, he preferred the direct tax to the excise, because, every man then knew and felt what he would have to pay.—He was in favor of making the direct tax an annual bill, as proposed by the Speaker, but expressed his surprise at the Speaker's opinion that in peace we should rely on the impost for revenue, and in war, on internal taxation, &c.

Mr. Desha spoke in favor of a repeal of the direct tax; and in support of it urged some arguments not distinctly heard by the reporter.

Mr. Clay made a few remarks in reply to Mr. Randolph and Mr. Hardin, and went on to remark—It had been said, that this was a time of profound peace; that was, true we were happily at peace with all the world; but who knew how long it would be our good fortune to remain so? What was the present state of our relations to Old Spain? Who could now say with certainty, how far it might be proper to aid the people of South America in regard to the establishment of their Independence? He did not know how other people thought on those subjects, but they made a serious impression on his mind. We have recently heard, said he, and I believe the information came from the minister himself, that a demand had been made by the minister of the Spanish government of the surrender of a part of the soil of the country; he meant that part of the country formerly known by the name of the Perdido, and part of which is now incorporated in the state of Louisiana. Mr. C. said he would not speak, in the terms in which he might be authorized to speak, of the impudence of such a demand;—but he considered it indicative of the general disposition of the government, which that minister represented. Besides, he asked, was the state of Europe settled? Every one had heard of the proceedings of the Congress of European potentates at Vienna; we have heard too that their ideas of legitimate government were carried to an extent destructive of every principle of liberty; we have seen these doctrines applied to create and overthrow dynasties at will. Do we know, said he, whether we shall escape their influence? Do we not know, though no such intention may exist at present, we shall by adopting that policy which recommends a reduction of the army and navy, invite their attention to our weakness? Mr. C. said he was for preserving the system of internal revenue, on a reduced scale. He wanted to see Europe settled; to see the relations between this country and Spain placed on a footing which would insure tranquillity on our borders. Until he saw these things, he was not for exhausting the purse of the country of the funds necessary to enable it to vindicate its rights at home, or, if necessary, to aid in the cause of liberty in South America.

Mr. M'Kee said he was in favor of leaving the resolution blank as to the amount of the direct tax. He perfectly concurred with his colleague (Mr. Hardin) that unless a disposition should be manifested in Congress, different from any thing indicated either by the proceedings of this body, or by conversations out of the house, he should be opposed to filling the blanks at all. Let me, said he, ask the Speaker (Mr. Clay) whether we should have dared in 1812 to have laid a Direct Tax of Three Millions of Dollars, or any tax at all, for the purpose of supporting the peace establishment we now have? When particular circumstances in 1812 demanded an increase of our army, and of the resources necessary to support it, what was the course which the National Legislature resorted to, to render these measures palatable? Did we not say, those measures should exist only during war? Did we not say that within one year after the return of peace, the nation should be relieved from taxation? Now that peace was restored, ideal dangers were to be conjured up, to justify the maintenance of large establishments—and where was the government that could not at any time conjure up reasons such as these? Against the doctrines which his colleague (Mr. Clay) had expressed, and no doubt candidly and honestly entertained, Mr. M'Kee said he as sincerely and candidly entered his protest, as he (Mr. C.) had against the opinions of his colleague (Mr. Hardin.) The doctrines of this report, Mr. M'Kee said occupied the very ground which was taken in Great Britain a century ago, and would certainly produce the same effects here as they had done there, if like causes produced like effects. Shew me the nation, said he, with large expenditures of money, large taxes to support it, and I will shew you a people who have no substantial freedom, whose liberty is a mere phantom, and has no substance in it. Would any one say that the liberties of the people of Great

Britain were not as well secured now as they were a century ago? Their rights exist with the same guarantee; they have the freedom of press and of speech: why then do we say, and truly say, the people of Great Britain are the subjects of an unrelenting tyranny? Because they are oppressed by a system of taxation taking from the mouth of labor its bread, and depressing the industry of the country. Like causes would produce like effects in this country. Were gentlemen now hunting up causes of alarm, and motives for maintaining these expensive establishments? Had any individual in the house proposed to produce the national expenditure? He had expected the financial committee would have begun its operations by proposing to lop off some of those excrescences which have grown up out of the necessity of the times. There is not a tax on the statute book for which, Mr. M'Kee said, he did not vote; but he did so to meet the occasion which demanded them. He did not vote for taxes or for military establishments at those times, to saddle the American people with them for ever. They had now answered the occasion for which it was said they were created; and he was for repealing them; though he agreed with the gentleman from Virginia, if any internal tax was to be retained, it ought to be the land tax. It was a preferable tax, because it comes home to the feelings of the poor and the rich—every man feels it—it does not slip unnoticed through society. But, if it were continued, with other taxes, unless better reasons were assigned for them than had been, Mr. M'Kee said he was much mistaken if gentlemen would not soon hear of it in a manner infinitely more authoritative than any argument he could urge.

Mr. Randolph moved that the committee should rise; because, he said, a fact had fallen from the Speaker (Mr. Clay) which would have much weight on the proceedings of the house when it came properly before them. According to the genius of this government, none of its ministers had seats on the floor of this house, and consequently those members become the medium of communicating its sentiments who stand high in the confidence of the Executive. Who should not stand high in its confidence if the Speaker of this house did not? and he had made a declaration with a view to influence the vote of the house on a money bill too, involving matter of deep and high import. Mr. R. said he did not wish that the opinion and influence of the Speaker should have that effect on the deliberations of this house which it ought not to have in case the negotiation, if there were one pending between us and Spain, should be in a better state than that of which the gentleman had spoken. If such were the relations between us and Spain as he had represented, Mr. R. said it might have, and perhaps he might say, ought to have, considerable weight on the great questions now pending. For his part, however, Mr. R. said he, like two gentlemen from Kentucky (Mr. M'Kee) could not be frightened with the raw head and bloody bones of Old Spain. He believed that Gen. Andrew Jackson and the Tennessee Militia would give a good account of all the Spaniards who will ever show themselves West of the Perdido; and their red brethren the Creeks, the Choctaws and Seminoles; to boot.—[Here Mr. Clay rose to explain, and Mr. Randolph gave way for the purpose.]

Mr. Clay said that, when up before, he had not said nor intimated, nor did he intend to be understood, as communicating any fact which the Executive was in possession of in relation to the views of Spain. He had had no conversation with any member of the administration on the subject. He alluded to a rumor, equally he presumed in the possession of the gentleman from Virginia as of himself—he had heard it as coming from the Minister himself at a public entertainment. Mr. Clay denied that he had any relation with the Executive; the cabinet, or any of its members, other than any other member of the house had or might have. He had not now, nor ever had, any other relation. Whilst up, if the gentleman would permit, he would make a single remark on a part of the gentleman's argument. The gentleman had shewn, by the latter part of his remarks, that this motion was wholly unnecessary—for, though the gentleman had commenced by saying that a fact had been communicated which would have an important bearing on the question before the house, he had ended by saying that, if the fact were true, he would trust to General Jackson and the Tennessee militia to drive all intruders from the soil in that quar-

ter. Mr. C. said he believed the bravery, the heroism of those citizens would be a safe reliance; but he was disposed, if necessary, to afford them auxiliary aid, &c. without drawing too largely on their patriotism.

Mr. Randolph resumed the floor.—Although the fact communicated by the honorable Speaker to this house might not have come from any member of the cabinet, nothing could be more natural than for Mr. R. to suppose it might; for he said, when he was intimate with the members of the cabinet he had been let into their secrets, and perhaps too deeply into them. Although this rumor which had come, as the honorable speaker had told them, from the Spanish minister, might not have any influence on his vote, he doubted whether it would not have considerable influence on the votes of other gentlemen. It was not logical—in the fashionable phrase it was a non sequitur, to say, that because the rumor did not affect him; it might not affect the opinions of others; for perhaps the honorable Speaker will allow, said Mr. R. that I am impregnable to arguments of such a nature. With respect to this rumor Mr. R. said he was at the first of it. He never had had any communication with any minister, domestic or foreign, but at his instance; he never had, nor ever would be. He was now, he repeated, at the first of this rumor. Stated as this rumor had been it was no cause why the committee should rise? He thought it was—he knew that the Speaker had not intimated that he had obtained information from this or that source; that, Mr. R. said, was an inference of his own—but, as far as language can convey ideas, he was both deaf and stupid if the Speaker had not intimated that the state of our relations with Spain, combined with the reported demand of the Spanish minister, would influence his opinion on the subject before the house. As for South-America, Mr. R. said, he was not going a tit-bit for the liberties of the people of Spanish America—they came not to our aid—let us mind our own business; let not our people be taxed for the liberties of the people of Spanish America. Above all, Mr. R. said, he did not mean to pour out the blood and treasure of his constituents for the sake of the people of Caraccas—and Mexico.—in fact he did not want to go on in the track of Aaron Burr or Jonathan Dayton—he did not want any of the territories in that region by conquest, purchase or voluntary cession. If they established an independent government, he would maintain with these people, as with all other nations, the relations of peace and amity. This struggle for liberty in South-America, Mr. R. said, would turn out in the end something like the French liberty, a detestable despotism. You cannot make liberty, he said, out of Spanish matter—you might as well try to build a seventy-four out of pine saplings. What ideas, he asked, had the Spaniards of rational liberty; of the trial by jury; of the right of Habeas corpus; of the slow process by which this house moves and acts? None—no, said he, none; expediency, necessity, the previous question, the inquiry—these were among the engines belonging to their ideas of government. The honorable Speaker, Mr. R. said, had told the house on a late occasion, that he saw instances of this or that in the British House of Commons: the honorable gentleman had been sent on a late occasion by our government to Europe—he had been near the field of Waterloo—Mr. R. said he was afraid, the gentleman had caught the infection; that he had caught the contagion—and when a man once catches that infection, like that of ambition or avarice, whether taken in the natural way, or by inoculation, the consequences are permanent. What, said Mr. R. increase our standing army in time of peace on the suggestion that we are to go on a crusade in South-America? Do I not understand the gentleman? [The Speaker here intimated a negative to this question.] I am sorry I do not, said Mr. R. I labor under two great misfortunes—one is, that I can never understand the honorable Speaker; the other is, that he can never understand me—on such terms an argument cannot be maintained between us—therefore, for his share, Mr. R. said he would put an end to it.

Mr. Clay then rose, and said, that he did not know how the gentleman could possibly have understood him as desiring to augment the army at this time, or as desiring to undertake a crusade to South-America? [Mr. R. intimated a cross to the house, that he had inferred his views, and not quoted his language.] Mr. C. said as the question was for the committee to rise, he was precluded from going into the general argument, which he deferred till a proper opportunity.

Mr. Calhoun was in favor of the motion for the committee to rise; because, he said, this was a question involving momentous considerations.—On the ways and means depended every measure of the government. On the decision of the question now before the committee, depended the question whether a liberal and enlightened policy should characterize the measures of the government. Gentlemen ought therefore to proceed with caution. If gentlemen were of opinion that our Navy ought not to be gradually improved, that preparation ought not to be made during peace for preventing or meeting war; that internal improvements should not be prosecuted—if these were their sentiments, they were right in desiring to abolish all taxes. If they thought otherwise, it was absurd, it was preposterous to say, that we should not lay taxes on the people. Mr. C. said that gentlemen ought not to give into the contracted idea, that taxes were so much money taken from the people; properly applied, the money proceeding from taxes, was money put out to the best possible interest, for the people. He wished, he said, to see the nation free from external danger and internal difficulty. With such views, he could not see the expediency of abolishing the system of finance established with so much labor and difficulty. It was a subject which ought to be approached seriously and deliberately. The broad question was now before the house, whether his government should act on an enlarged policy; whether it would avail itself of the experience of the last war; whether it would be benefitted by the mass of knowledge acquired within the few last years; or whether we should go on in the old imbecile mode, contributing by our measures nothing to the honor, nothing to the reputation of the country. Such would not be his course. He believed this great people, daily acquiring character and strength, would excite jealousy of foreign powers. He had no hostility to the power to which he had particular reference; but he had a friendship for his own country. He thought it due to the wisdom of its councils, and to its security, that it should be well prepared against possible assaults from abroad. If danger should come, we shall then be ready to meet it. If it never come, we shall derive a sufficient consolation from a knowledge of our security. In this view of the magnitude of this topic, and to give gentlemen on every side an opportunity of speaking on the question which is now opened, which is to decide whether we are to travel downward, or to raise the nation to that elevation to which it ought to aspire; he should vote for the committee's rising.

Mr. Clay intimated, that, under similar considerations, he also should vote for the committee to rise.

Mr. Lowndes expressed his wish that the committee should not rise; and Mr. Sargeant spoke in favor of its rising in order to obtain some official information which he deemed necessary to a correct decision of the question before the house.

Mr. Johnson of Ky. spoke strongly against the committee's rising, on account of the great time already consumed in debate on other topics, the rapid progress of the session, and the multitude of topics, demanding the attention of the house; &c. which required that less time should be consumed in debate.

Mr. Hardin said he wished also to express his sentiments on this subject, as well as other members, who had perhaps consumed less of the time of the house in debate, than the gentleman from Kentucky, (Mr. Johnson.) He wished to know, he said, what the gentleman from South-Carolina meant by national glory? Whether he meant by it large standing armies and navies, and the train of millions of debt and taxes? He wished to ascertain these and other things.—[The chairman here reminded Mr. H. that the question for the committee to rise did not admit a debate on the merits of the main question; and that his observations were not in order.] Mr. H. said, being a new member, he knew little of what was called order in the house, and did not mean to violate it—he had heard a great deal about it but seen very little of it since he took his seat. He concluded by saying he was in favor of the committee's rising, to afford an opportunity for a free debate on the subject.

The committee rose. On motion of Mr. Randolph, the Secretary of the Treasury was directed to lay before the House an account of the receipts and expenditures of the nation from the commencement of the government to this day, distinguishing the different items of each, &c.