

B. The Tempest over Taxation

I. Benjamin Franklin Testifies Against the Stamp Act (1766)

In 1765 the British Parliament undertook to levy a direct (internal) stamp tax on the American colonies to defray one-third of the expenses of keeping a military force there. The colonists had long paid taxes voted by their own assemblies, as well as customs duties (external taxes) passed by Parliament primarily to regulate trade. But they objected heatedly to paying direct or internal taxes voted by a Parliament in which they were not specifically represented. Benjamin Franklin, then in London as a prominent colonial agent, testified as follows before a committee of the House of Commons. He made a brilliant showing with his incisive answers, especially since he had "planted" a number of questions in advance among his friends on the committee. Were the Americans financially able to bear additional taxes? What defenses did they have available against the odious stamp tax?

Q. What is your name, and place of abode?

A. Franklin, of Philadelphia.

Q. Do the Americans pay any considerable taxes among themselves?

A. Certainly many, and very heavy taxes.

Q. What are the present taxes in Pennsylvania, laid by the laws of the colony?

A. There are taxes on all estates, real and personal; a poll tax; a tax on all offices, professions, trades, and businesses, according to their profits; an excise on all wine, rum, and other spirit; and a duty of ten pounds per head on all Negroes imported, with some other duties.

Q. For what purposes are those taxes laid?

A. For the support of the civil and military establishments of the country, and to discharge the heavy debt contracted in the last [Seven Years'] war. . . .

Q. Are not all the people very able to pay those taxes?

A. No. The frontier counties, all along the continent, having been frequently ravaged by the enemy and greatly impoverished, are able to pay very little tax. . . .

Q. Are not the colonies, from their circumstances, very able to pay the stamp duty?

A. In my opinion there is not gold and silver enough in the colonies to pay the stamp duty for one year.

Q. Don't you know that the money arising from the stamps was all to be laid out in America?

A. I know it is appropriated by the act to the American service; but it will be spent in the conquered colonies, where the soldiers are, not in the colonies that pay it. . . .

Q. Do you think it right that America should be protected by this country and pay no part of the expense?

¹The Parliamentary History of England . . . (1813), vol. 16, pp. 138–159, passim.

A. That is not the case. The colonies raised, clothed, and paid, during the last war, near 25,000 men, and spent many millions.

Q. Were you not reimbursed by Parliament?

A. We were only reimbursed what, in your opinion, we had advanced beyond our proposition, or beyond what might reasonably be expected from us; and it was a very small part of what we spent. Pennsylvania, in particular, disbursed about 500,000 pounds, and the reimbursements, in the whole, did not exceed 60,000 pounds. . . .

Q. Do not you think the people of America would submit to pay the stamp duty, if it was moderated?

A. No, never, unless compelled by force of arms. . . .

Q. What was the temper of America towards Great Britain before the year 1763?

A. The best in the world. They submitted willingly to the government of the Crown, and paid, in all their courts, obedience to acts of Parliament. . . .

Q. What is your opinion of a future tax, imposed on the same principle with that of the Stamp Act? How would the Americans receive it?

A. Just as they do this. They would not pay it.

Q. Have not you heard of the resolutions of this House, and of the House of Lords, asserting the right of Parliament relating to America, including a power to tax the people there?

A. Yes, I have heard of such resolutions.

Q. What will be the opinion of the Americans on those resolutions?

A. They will think them unconstitutional and unjust.

Q. Was it an opinion in America before 1763 that the Parliament had no right to lay taxes and duties there?

A. I never heard any objection to the right of laying duties to regulate commerce; but a right to lay internal taxes was never supposed to be in Parliament, as we are not represented there. . . .

Q. Did the Americans ever dispute the controlling power of Parliament to regulate the commerce?

A. No.

Q. Can anything less than a military force carry the Stamp Act into execution?

A. I do not see how a military force can be applied to that purpose.

Q. Why may it not?

A. Suppose a military force sent into America; they will find nobody in arms; what are they then to do? They cannot force a man to take stamps who chooses to do without them. They will not find a rebellion; they may indeed make one.

Q. If the act is not repealed, what do you think will be the consequences?

A. A total loss of the respect and affection the people of America bear to this country, and of all the commerce that depends on that respect and affection.

Q. How can the commerce be affected?

A. You will find that, if the act is not repealed, they will take very little of your manufactures in a short time.

Q. Is it in their power to do without them?

A. I think they may very well do without them.

Q. Is it their interest not to take them?

A. The goods they take from Britain are either necessities, mere conveniences, or superfluities. The first, as cloth, etc., with a little industry they can make at home;

the second they can do without till they are able to provide them among themselves; and the last, which are much the greatest part, they will strike off immediately. They are mere articles of fashion, purchased and consumed because the fashion in a respected country; but will now be detested and rejected. The people have already struck off, by general agreement, the use of all goods fashionable in mournings. . . .

Q. If the Stamp Act should be repealed, would it induce the assemblies of America to acknowledge the right of Parliament to tax them, and would they erase their resolutions [against the Stamp Act]?

A. No, never.

Q. Is there no means of obliging them to erase those resolutions?

A. None that I know of; they will never do it, unless compelled by force of arms.

Q. Is there a power on earth that can force them to erase them?

A. No power, how great soever, can force men to change their opinions. . . .

Q. What used to be the pride of the Americans?

A. To indulge in the fashions and manufactures of Great Britain.

Q. What is now their pride?

A. To wear their old clothes over again, till they can make new ones.

2. *Philadelphia Threatens Tea Men (1773)*

Parliament, faced with rebellion and a crippling commercial boycott, repealed the Stamp Act in 1766. The next year the ministry devised a light indirect tax on tea, which, being external, presumably met the colonial objections to a direct tax. Opposition to the new levy was fading when, in 1773, the London officials granted a monopoly of the tea business in America to the powerful and hated British East India Company. These arrangements would make the tea, even with the three-penny tax included, cheaper than ever. The colonists, resenting this transparent attempt to trick them into paying the tax, staged several famous tea parties. Those at Boston and New York involved throwing the tea overboard; the affair at Annapolis resulted in the burning of both vessel and cargo. At Portsmouth and Philadelphia, the tea ships were turned away. Of the reasons here given by the Philadelphians for action, which was the strongest? Was it strong enough to warrant the measures threatened?

TO CAPT. AYRES

Of the Ship *Polly*, on a Voyage
from London to Philadelphia

Sir: We are informed that you have imprudently taken charge of a quantity of tea which has been sent out by the [East] India Company, under the auspices of the Ministry, as a trial of American virtue and resolution.

Now, as your cargo, on your arrival here, will most assuredly bring you into hot water, and as you are perhaps a stranger to these parts, we have concluded to advise you of the present situation of affairs in Philadelphia, that, taking time by the forelock, you may stop short in your dangerous errand, secure your ship against the

²*Pennsylvania Magazine of History and Biography* 15 (Philadelphia: Pennsylvania Historical Society, 1891): 391.