

[4th CONGRESS.]

No. 107.

[2d SESSION.]

## ADDITIONAL REVENUES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 3, 1797.

Mr. WILLIAM SMITH made the following report:

The Committee of Ways and Means having taken into consideration the subject of further revenues, and the report of the Secretary of the Treasury thereon, recommend to the House the following resolution:

*Resolved*, That there ought to be apportioned, according to the last census, on the several States, the sum of \_\_\_\_\_, to be raised by the following direct tax, viz:

A tax ad valorem, under proper regulations and exceptions, on all lands, with their improvements, including town lots, with the buildings thereon.

A tax on slaves, with certain exceptions.

Mr. WILLIAM SMITH made the following report:

The Committee of Ways and Means having taken into consideration the provisions requisite for improving and more effectually securing the collection of the internal revenues, recommend to the House the following resolution:

*Resolved*, That it will be expedient to abolish the tax laid on spirits distilled from materials of the growth or produce of the United States, at any other place than a city, town, or village, or at any distillery in a city, town, or village, at which there shall be one or more stills, which, singly, if only one, or together, if more than one, shall be of less capacity than four hundred gallons; and to collect this branch of the revenue from a tax on the capacity of the stills.

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## ENCOURAGEMENT TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 9, 1797.

Mr. SWANWICK, from the committee on Commerce and Manufactures, to whom were referred the petitions of Jacob Broom, of Robert Dawson, of William Crowley Jordan, of John Nicholson, and of sundry manufacturers of hats in the States of Massachusetts, New Jersey, Pennsylvania, Delaware, Maryland, and Virginia, made the following report:

Jacob Broom states, that he is proprietor of a cotton mill, erected on Brandywine Creek, for encouragement whereof, and of cotton manufactures in general, he prays the duty existing on raw cotton may be repealed, and an additional one imposed on cotton goods imported into the United States.

Your committee are of opinion that it is not expedient to repeal the duty on foreign cottons, as it operates to encourage the growth of that article in the United States; and that, as a duty of twelve and a half per cent, *ad valorem*, already exists on the importation of cotton goods, they think this sufficient for all purposes of fair competition; they, therefore, recommend to the House to adopt the following resolution:

*Resolved*, That the prayer of the petitioner cannot be granted.

Robert Dawson states, that he is a manufacturer of bolting cloths, at Wilmington, in Delaware, in which article, raw silk is a component part; that he has succeeded to make bolting cloths of better quality than those imported, and asks a repeal of the duties on raw silk, for his better encouragement.

Your committee are of opinion that the superiority of the workmanship of this manufacture will sufficiently recommend his article, without the proposed repeal, which could only tend to embarrass the revenue system: wherefore they recommend to the House to adopt the following resolution:

*Resolved*, that the prayer of the petitioner cannot be granted.

William Crowley Jordan states, that he is a silk manufacturer, desirous of establishing himself in the United States, provided Congress could, for his encouragement, afford him an addition to his capital.

Your committee are of opinion, that the finances of the country are not, at present, such as to render advances of the kind, expedient, did not even the high price of labor equally discourage undertakings of this kind, at present: wherefore, your committee recommend to the House to adopt the following resolution:

*Resolved*, that the prayer of the petitioner cannot be granted.

John Nicholson, and the proprietors of the glass manufactory of Boston, state, that, to encourage this branch of manufacture, additional duties on the importation of glass are requisite.

Your committee are of opinion that the high price of labor forms a greater obstacle, at present, than the defect of the system of duties, to the prosperity of manufactures, in general, and this is an evil which only time can cure.

They, therefore, recommend to the House the following resolution:

*Resolved*, That the prayer of the petitioners cannot be granted.

Sundry manufacturers of hats, in the United States, state, that their manufactures suffer, by the duties on hats imported not being sufficiently high to encourage their establishment.

Your committee are of opinion, that, in this case, as in the last stated, the high price of labor forms the chief obstacle, and that it is not expedient to make any alterations in the existing duties.

Wherefore, they recommend to the House to adopt the following resolution:

*Resolved*, That the prayer of the petitioners cannot be granted.