

By the United States in Congress assembled, February 17, 1783

By the UNITED STATES IN CONGRESS assembled. FEBRUARY 17, 1783.

WHEREAS by the eighth article of the confederation and perpetual union, it is agreed and declared, that all charged of war, and all other expences for the common defence or general welfare, allowed by the United States in Congress assembled, shall be defrayed out of a common treasury, which shall be supplied by the several states in proportion to the value of all land within each state, granted to or surveyed for any person, as such land and the buildings and improvements thereon, shall be estimated according to such mode as the United States in Congress assembled, shall from time to time direct and appoint.

RESOLVED, That the legislature of each state be, and they are hereby required, to take such measures as shall appear to them most effectual for obtaining a just and accurate account of the quantity of land in such state, granted to or surveyed for any person, the number of buildings thereon, distinguishing dwelling houses from other buildings, and the number of its inhabitants, distinguishing white from black. That the legislature of each state be, and they are hereby also required, to cause the said account to be transmitted and delivered to Congress, on or before the first day of March, 1784; and that Congress will, on the second day of March, 1784, or at their next fitting thereafter, appoint a grand committee, consisting of a member present from each state, to take into their consideration the said returns, any nine of whom concurring, shall make a just and true estimate of the value of all the lands in each of the United States, granted to or surveyed for any person, and of the buildings and improvements thereon, and shall report such estimate to Congress, to be subject only to their approbation or rejection. That the said estimate, when approved by Congress, shall be a rule for adjusting all accounts between the United States and the individual states; that is, each state shall be debited for its just

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quota or proportion, on the principle aforesaid, of the money theretofore advanced or paid, and of the amount in value of the supplies furnished by all the states for the service of the United States, and credited for the money advanced, and the amount in value of the supplies furnished by such state, for the service of the United States. That the said estimate shall operate for a term not exceeding five years, as a rule for apportioning on the several states, the sums which Congress shall from time to time deem necessary, and require to be raised for supporting the public credit and contingent expences; and that the money which shall be paid from time to time by any state into the continental treasury, on account of such quota or apportionment, shall be duly passed to the credit of such state, on the said account.

APRIL 18, 1783.

RESOLVED by nine states, That it be recommended to the several states, as indispensibly necessary to the restoration of public credit, and to the punctual and honorable discharge of the public debts, to invest the United States in Congress assembled, with a power to levy for the use of the United States, the following duties upon goods imported into the said states, from any foreign port, island or plantation. Upon all rum of Jamaica proof, per gallon, 4-90ths of a dollar. Upon all other spirituous liquors, 3-90ths do. Upon Madeira wine, 12-90ths do. Upon all other wines, 6-90ths do. Upon common bohea tea per lb. 6-90ths do. Upon all other teas. 24-90ths do. Upon pepper per lb. 3-90ths of a dollar, Upon brown sugar per lb. < 1/2-90th do. Upon loaf sugar, 2-90ths do. Upon all other sugars, 1-90th do. Upon molasses per gallon, 1-90th do. Upon cocoa and coffee per lb. 1-90th do.

Upon all other goods, a duty of five per cent. ad valorem at the time and place of importation.

Provided that none of the said duties shall be applied to any other purpose than the discharge of the interest or principal of the debts contracted on the faith of the United

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States for supporting the war, agreeably to the resolution of the 16th day of December last, nor be continued for a longer term than twenty-five years; and provided that the collectors of the said duties shall be appointed by the states within which their offices are to be respectively exercised; but when so appointed, shall be amenable to and removeable by the United States in Congress, assembled, alone; and in case any state shall not make such appointment within one month after notice given for that purpose, the appointment may be made by the United States in Congress assembled.

That it be further recommended to the several states, to establish for a term limited to twenty five years, and to appropriate to the discharge of the interest and principal of the debts contracted on the faith of the United States for supporting the war, substantial and effectual revenues of such nature as they may judge most convenient, for supplying their respective proportions of one million five hundred thousand dollars annually, exclusive of the aforementioned duties, which proportion shall be fixed and equalized from time to time, according to the rule which is or may be prescribed by the articles of confederation; and in case the revenues established by any state, shall at any time yield a sum exceeding its actual proportion, the excess shall be refunded to it; and in case the revenues of any state shall be found to be deficient, the immediate deficiency guarded against by an enlargement of the revenues established: provided that until the rule of the confederation can be carried into practice, the proportions of the said 1,500,000 dollars shall be as follows, viz. New-Hampshire, 52,708 Massachusetts, 224,427 Rhode-Island, 32,318 Connecticut, 132,091 New-York, 128,243 New-Jersey, 83,358 Pennsylvania, 205,189 Delaware, 22,443 Maryland, 141,517 Virginia, 256,487 North Carolina, 109,006 South Carolina, 96,183 Georgia, 16,030

The said last mentioned revenues to be collected by persons appointed as aforesaid, but to be carried to the separate credit of the states within which they shall be collected.

That an annual account of the proceeds and application of all the aforementioned revenues, shall be made out and transmitted to the several states, distinguishing the

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proceeds of each of the specified articles, and the amount of the whole revenue received from each state, together with the allowances made to the several officers employed in the collection of the said revenues.

That none of the preceding resolutions shall take effect until all of them shall be acceded to by every state, after which unanimous accession, however, they shall be considered as forming a mutual compact among all the states, and shall be irrevocable by any one or more of them, without the concurrence of the whole, or of a majority of the United States in Congress assembled.

That as a further mean, as well of hastening the extinguishment of the debts, as of establishing the harmony of the United States, it be recommended to the states which have passed no acts towards complying with the resolutions of Congress of the 6th of September and 10th of October, 1780, relative to the cession of territorial claims, to make the liberal cessions therein recommended, and to the states which may have passed acts complying with the said resolutions in part only, to revise and compleat such compliance.

That as a more convenient and certain rule of ascertaining the proportions to be supplied by the states respectively to the common treasury, the following alteration in the articles of confederation and perpetual union, between these states, be, and the same is hereby agreed to in Congress; and the several states are advised to authorise their respective delegates to subscribe and ratify the same as part of the said instrument of union, in the words following, to wit.

“All charges of war, and all other expences that shall be incurred for the common defence or general welfare, and allowed by the United States in Congress assembled, shall be defrayed out of a common treasury, which shall be supplied by the several states in proportion to the value of all land within each state granted to or surveyed for any person, as such land and the buildings and improvements thereon, shall be estimated according to such mode as the United States in Congress assembled shall from time to time direct

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and appoint," is hereby revoked and made void; and in place thereof it is declared and concluded, the same having been agreed to in a Congress of the United States, that all charges of war and all other expences that have been or shall be incurred for the common defence or general welfare, and allowed by the United States in Congress assembled, except so far as shall be otherwise provided for, shall be defrayed out of a common treasury, which shall be supplied by the several states in proportion to the whole number of white and other free citizens and inhabitants, of every age, sex and condition, including those bound to servitude for a term of years, and three fifths of all persons not comprehended in the foregoing description, except Indians, not paying taxes, in each state; which number shall be triennially taken and transmitted to the United States in Congress assembled, in such mode as they shall direct and appoint.