

**AMERICAN STATE PAPERS.**

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**DOCUMENTS,**

**LEGISLATIVE AND EXECUTIVE,**

OF THE

**CONGRESS OF THE UNITED STATES,**

FROM THE FIRST SESSION OF THE FIRST TO THE THIRD SESSION OF THE  
THIRTEENTH CONGRESS, INCLUSIVE:

COMMENCING MARCH 3, 1789, AND ENDING MARCH 3, 1815.

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SELECTED AND EDITED, UNDER THE AUTHORITY OF CONGRESS,

BY WALTER LOWRIE, *Secretary of the Senate,*

AND

MATTHEW ST. CLAIR CLARKE, *Clerk of the House of Representatives.*

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**VOLUME V.**

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WASHINGTON:

PUBLISHED BY GALES AND SEATON.

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1832.

## B.

*Statement of moneys arising from interest on stock transferred to the United States, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 8th May, 1792, and agreeably to a statement made at the Treasury, No. 11,064, dated the 25th November 1799.*

1798, March 30,	.	.	.	.	.	.	.	.	.	\$22,282 34
June 30,	.	.	.	.	.	.	.	.	.	22,364 46
September 27,	.	.	.	.	.	.	.	.	.	22,364 46
December 29,	.	.	.	.	.	.	.	.	.	22,364 46
										<u>\$89,375 72</u>

TREASURY DEPARTMENT, Register's Office, December 4th, 1799.

JOSEPH NOURSE, Register.

## C.

*Statement of moneys received at the Treasury in the year 1798, from the payment of debts which originated prior to the present constitution, being the amount drawn by the agent to the trustees for the redemption of the public debt, on the 29th December, 1798, pursuant to the act of the 3d March, 1795, and agreeably to a statement made at the Treasury, No. 11,064, dated the 25th November, 1799.*

From Timothy Pickering, late quartermaster general, for a balance of public moneys which remained in his hands,	\$3,878 86
From Edward Carrington, late deputy quartermaster general, on account of moneys received by him for public property sold,	2,831 82
	<u>\$6,710 68</u>

TREASURY DEPARTMENT, Register's Office, December 4th, 1799.

JOSEPH NOURSE, Register.

## D.

*Statement of moneys received into the Treasury in the year 1798, from the sale of lands belonging to the United States, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of 3d March 1795, and agreeably to a statement made at the Treasury, No. 11,064, dated 25th November, 1799.*

1798, December 29. Warrant No. 9040, in part of the nett proceeds of 43,446 $\frac{91}{100}$ acres sold at Pittsburg, pursuant to an act of Congress of 18th May, 1796,	<u>\$11,963 11</u>
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TREASURY DEPARTMENT, Register's Office, December 4, 1799.

JOSEPH NOURSE, Register.

## E.

*Statement of moneys arising from dividends on the capital stock belonging to the United States, in the bank of said States, from 3d March, 1795, to 30th June, 1798, after deducting the interest on the subscription loan for the same period, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of 3d March, 1795, and agreeably to a statement made at the Treasury, No. 11,064, dated 25th November, 1799.*

1798, December 29. Warrant No. 9,039, in favor of said agent,	<u>\$144,889 08</u>
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TREASURY DEPARTMENT, Register's Office, December 4, 1799.

JOSEPH NOURSE, Register.

6th CONGRESS.]

No. 144.

[1st SESSION.]

## MINT.

COMMUNICATED TO CONGRESS, JANUARY 8, 1800.

Gentlemen of the Senate

and Gentlemen of the House of Representatives:

A report, made to me on the first day of this month, by the Director of the Mint, through the office of the Secretary of State, with the documents attending it, I transmit to both Houses of Congress, for their consideration.

JOHN ADAMS.

UNITED STATES, January 8th, 1800.

To the President of the United States.

The Director of the Mint respectfully reports, that there has been coined and issued from the mint, from the first day of January, to the thirty-first day of December, 1799, inclusive, the quantity of 213,285 dollars, in gold coin; 423,515 dollars, in silver coin; and 9,106 dollars and 68 cents, in copper cents; amounting to 645,906 dollars and 68 cents, or 1,365,681 pieces of coin; which, added to the former returns, makes the whole of the coinage, since the establishment of the mint, 696,530 dollars in gold, 1,210,158 dollars and 75 cents in silver, and 50,111 dollars and 42 cents in copper cents; making the amount of the whole coinage of the mint, 1,962,800 dollars and 17 cents; all which will more fully appear by the enclosed returns from the treasurer of the mint; as also, that the coinage of the last year has exceeded that of any former year, by 100,208 dollars 68 cents.

It is almost needless to observe, that the 50,000 dollars in copper coin, required by the second section of the act of Congress, passed on the 8th of May, 1792, being now completed, it becomes necessary for the Treasurer of the United States to comply with the provision of the said section, by giving the public notice therein mentioned.

The mint has been regularly supplied with bullion, both gold and silver, so as to keep it in constant operation, on the present establishment, during the year past, excepting two months, in which, the works were totally stopped, on account of the then prevailing fever; and there is a rational prospect that the supply will be continued for the present year.

From the late arrangements with regard to supplies of copper planchettes, for the coinage of cents, there is no doubt but that one press, equal to the coining of 14,000 per day, may be kept in constant operation.

It becomes necessary for the Director to draw the attention of the President to the act of Congress for the establishment of the temporary and permanent seat of the Government of the United States. By the original institution of the mint, it was established at the seat of Government. By the sixth section of the act of Congress, above referred to, it is enacted "that all offices, attached to the seat of Government, shall be removed to the permanent seat of the Government of the United States, by their respective holders, on the 1st day of December next." A question has arisen under this act, whether the department of the mint is included therein or not. If it is, without further provision by law, the mint must be removed, with the other departments, agreeably to the directions of that act; and if it is not, many necessary provisions must be made by law, applicable to the mint being carried on at a distance from the seat of Government. The doubtful consequences of a removal must strike every person acquainted with the business of the mint, as it is in a great measure supported by the bullion passing through the different banks of this city, and for want of which, it would frequently be without the means of coinage, while the expense would be nearly the same to the Government. The Director, therefore, thinks it his duty respectfully to submit to the President the propriety of bringing this subject before Congress, in the early part of the session; this step is rendered more obviously necessary, from the present state of the machinery of the mint. The works ought to be kept in perfect repair, unless they are so soon to be removed; in which case some parts, not worth the transportation to so great a distance, might be suffered to remain as they are, or barely kept in such repair as to answer for immediate use.

The Director is sorry to observe, that the practice of melting down the coin of the United States, by workmen in gold and silver, is, he fears, becoming too common, to the manifest loss of the United States. As there are not any laws prohibiting it, every one is left to his own discretion, which, from the certainty of the standard, becomes so great a convenience, if not a pecuniary advantage, as to render the prevalence of the practice almost beyond a doubt, if not prohibited by law.

All which is respectfully submitted to the President.

January 1st, 1800.

ELIAS BOUDINOT, *Director.*

MINT OF THE UNITED STATES, *Treasurer's Office, January 1st, 1800.*

*A statement of the denomination and value of gold coins issued from the Mint of the United States, from the 1st of January to the 31st of December, 1799, inclusive, viz:*

17,483 eagles,	-	-	-	-	-	-	-	-	\$174,830 00
7,451 half eagles,	-	-	-	-	-	-	-	-	37,255 00
480 quarter eagles,	-	-	-	-	-	-	-	-	1,200 00
									<u>\$213,285 00</u>

*The Director of the Mint.*

BENJAMIN RUSH.

MINT OF THE UNITED STATES, *Treasurer's Office, January 1st, 1800.*

*A statement of the denomination and value of silver coins issued from the Mint of the United States, from the 1st of January to the 31st of December, 1799, inclusive, viz:*

423,515 dollars,	-	-	-	-	-	-	-	-	\$423,515 00
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BENJAMIN RUSH.

*The Director of the Mint.*

MINT OF THE UNITED STATES, *Treasurer's Office, January 1st, 1800.*

*A statement of the denomination and value of copper, coined at the Mint of the United States, from the 1st January, to the 31st of December, 1799, inclusive, viz:*

904,585 cents,	-	-	-	-	-	-	-	-	\$9,045 85
12,167 half cents,	-	-	-	-	-	-	-	-	60 83
									<u>\$9,106 68</u>

*The Director of the Mint.*

BENJAMIN RUSH.

MINT OF THE UNITED STATES, *Treasurer's Office, January 1st, 1800.*

I certify there has been coined, at the mint of the United States, from the commencement of the establishment, to the date hereof, as follows, viz:

Gold,	-	-	-	-	-	-	-	-	\$696,530 00
Silver,	-	-	-	-	-	-	-	-	1,216,158 75
Copper,	-	-	-	-	-	-	-	-	50,111 42
									<u>\$1,962,800 17</u>

BENJAMIN RUSH.

*The Director of the Mint.*

6th CONGRESS.]

No. 145.

[1st SESSION.]

INTERNAL REVENUES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 5, 1800.

TREASURY DEPARTMENT, *February 4th, 1800.*

SIR:

I have the honor to transmit a report, with two statements, relating to the internal revenues of the United States, in obedience to the permanent resolution of the House of Representatives, passed on the 6th of January, 1797, and an act of Congress, passed on the 11th July, 1798.

I have the honor to be, with perfect respect, sir, your obedient servant,

OLIVER WOLCOTT.

The Honorable the SPEAKER of the House of Representatives.

## A.

Statement showing the number of each description of officers actually employed in each district, during the year 1798, the amount allowed by law for salaries, &c. and the emoluments and expenditures, during the year ending on the 31st December, 1798.

Districts.	Supervisors.	Inspectors.	Collectors.	Auxiliary officers.	Provided by law for salaries to supervisors and Inspectors, and for annual allowances to collectors and auxiliary officers.	EMOLUMENTS.								EXPENDITURES.						
						Salaries and other annual allowances.	Allowance for clerk hire.	Commissions.	Signing, countersigning, and issuing certificates.	Gauging casks.	Measuring and marking stills.	Fines and penalties.	Stationary, printing, and postage.	Total amount.	Clerk hire.	Office rent and fuel.	Other official expenses.	Stationary, printing, and postage.	Total amount.	Balance in favor of the officers in each district.
New Hampshire,	1	-	4	1	\$920 00	800 00	\$200	385 24½	37 72	10 20	-	75	409 51½	1,843 43½	150 00	145 50	68 34	409 51½	773 35½	1,070 07¼
Massachusetts,	1	3	41	-	3,960 00	3,869 50	700	8,899 49	1,451 48	1,376 76	-	9 80	1,238 20½	18,025 12	2,065 00	1,223 60	537 51	1,238 20½	5,064 31½	12,960 78½
Rhode Island,	1	-	7	-	850 00	810 00	200	1,613 58	204 22	114 30	-	-	174 37	3,116 47	772 00	151 50	31 25	174 37	1,129 12	1,987 35
Connecticut,	1	-	6	3	1,300 00	1,243 84	200	1,261 30	198 12	198 12	11 11	125 00	1,324 91	4,562 40	916 34	361 34	251 35	1,324 91	2,853 94	1,708 46
Vermont,	1	-	3	6	920 00	920 00	150	97 30¾	-	-	-	-	68 86½	1,236 17	150 00	-	-	68 86½	218 86½	1,017 31
New York,	1	-	27	-	2,090 00	2,090 00	400	4,504 56	792 94	94 78	35 50	-	986 97	8,904 75	1,331 75	742 00	379 62	986 97	3,440 34	5,464 41
New Jersey,	1	-	13	-	1,420 00	1,310 00	200	1,610 64	64 35	11 10	61 50	-	416 05	3,673 64	749 25	527 91	467 70	416 05	2,160 91	1,512 73
Pennsylvania,	1	4	18	-	4,810 00	4,810 00	800	13,114 34	1,011 22	47 62	646 37	-	1,592 11	22,021 66	3,359 28	1,252 81	2,400 03	1,592 11	8,604 23	13,417 43
Delaware,	1	-	2	-	830 00	830 00	150	396 69	-	-	93 60	-	89 86	1,560 15	-	-	8 50	89 86	98 36	1,461 79
Maryland,	1	2	19	-	3,500 00	3,500 00	600	5,567 44	681 42	256 98	157 62	100 98	1,301 56	12,166 00	2,276 66	852 00	1,044 41	1,301 56	5,715 98	6,450 02
Virginia,	1	6	77	38	9,000 00	8,702 50	1,000	11,819 85	442 14	344 59	247 10	-	1,229 71	23,785 89	2,215 06	1,021 50	3,535 62	1,229 71	8,001 89	15,784 00
Ohio,	1	1	23	-	1,965 00	1,917 50	250	1,875 74	6 80	-	151 35	-	149 69	4,351 08	360 00	289 87	917 90	149 69	1,717 46	2,633 62
Tennessee,	1	-	3	6	830 00	800 00	150	890 08	-	-	26 85	-	217 22	2,084 15	333 33	50 00	230 00	217 22	830 55	1,253 59
North Carolina,	1	4	41	11	5,780 00	5,710 00	800	2,138 08	83 12	54 78	158 90	-	696 19	9,641 07	1,500 00	184 50	658 90	696 19	3,039 59	6,601 48
South Carolina,	1	2	14	17	4,340 00	3,771 15	600	2,431 36	224 68	-	333 00	18 00	1,431 59	8,809 78	2,131 16	617 09	577 30	1,431 59	4,757 14	4,052 64
Georgia,*	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	16	22	299	82	\$42,515 00	41,084 49	6,400	56,605 70½	5,198 21	2,509 23	1,932 70	724 59½	11,326 81¾	125,781 76½	18,309 83	7,419 62	11,108 43	11,326 81¾	48,406 04½	77,375 69¼

The allowance to the supervisors and inspectors, for clerk hire, commenced on the 1st July, 1798; of course, only half the sum which they are to receive in future years, appears in this statement. The necessary expenses of procuring books, stationery, &c. are allowed the officers in the settlement of their accounts. They are introduced here on both sides merely to show the amount. Of the inspectors of surveys, two of them are also officers of the customs; and of the collectors, seventeen are, in like manner, officers of the customs.

\*No return received.

TREASURY DEPARTMENT, Revenue Office, December 30th, 1799.

WILLIAM MILLER, Commissioner of the Revenue.

## B.

*A Statement of the duties upon domestic distilled Spirits and Stills, during the year ending upon the 30th June, 1798.*

IN WHAT DISTRICT.	Amount of duties arising on spirits distilled from foreign materials, and on spirits distilled from domestic materials in cities, towns, and villages, from stills of 400 gallons capacity and upwards.	Amount of duties arising on stills in the country, and on stills in cities, towns, and villages, under 400 gallons capacity, employed in distilling domestic materials.	Total amount of duties arising and payable in each district.
New Hampshire, - - -	423 84½	7 50	431 34½
Massachusetts, - - -	100,506 12	1,667 82	102,173 94
Rhode Island, - - -	26,394 98½	- - -	26,394 98½
Connecticut, - - -	1,719 72¾	6,053 24	7,772 96¾
Vermont, - - -	74 95½	127 62	202 57½
New York, - - -	5,304 06	4,466 82	9,770 88
New Jersey, - - -	- - -	4,546 21½	4,546 21½
Pennsylvania, - - -	939 47	122,551 51½	123,400 98½
Delaware, - - -	- - -	2,088 82	2,088 82
Maryland, - - -	5,027 36½	30,322 37½	35,349 74
Virginia, - - -	720 94	108,797 72	109,518 66
Ohio, - - -	171 57¾	38,062 02	38,233 59¾
Tennessee, - - -	- - -	12,987 38½	12,987 38½
North Carolina, - - -	- - -	21,166 16½	21,166 16½
South Carolina, - - -	7,309 04	14,259 28	21,568 32
Georgia, - - -	- - -	4,403 97	4,403 97¼
Total,	\$148,592 08½	371,508 46¾	520,100 55¼

TREASURY DEPARTMENT, *Revenue Office, December 31st, 1799.*

WILLIAM MILLER, *Commissioner of the Revenue.*

## B—Continued.

*A statement of the duties upon refined Sugar, during the year ending upon the 30th September, 1798.*

IN WHAT DISTRICT.	Quantities of sugar removed.	Gross amount of duties.	Discount allowed for prompt payment at 6 per cent.	Amount of duty payable in each district.
	In pounds.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
New Hampshire. .	202,110½	4,042 20¼	88 09	3,954 11¼
Massachusetts, - - -	100,666	2,013 29	- - -	2,013 29
Rhode Island, - - -	- - -	- - -	- - -	- - -
Connecticut. .	- - -	- - -	- - -	- - -
Vermont. .	- - -	- - -	- - -	- - -
New York, - - -	1,011,492¾	20,229 82	536 08	19,693 74
New Jersey - - -	- - -	- - -	- - -	- - -
Pennsylvania, - - -	945,958¾	18,919 10	- - -	18,919 10
Delaware. .	- - -	- - -	- - -	- - -
Maryland, - - -	504,255	10,085 10	14 46	10,070 64
Virginia. .	- - -	- - -	- - -	- - -
Ohio. .	- - -	- - -	- - -	- - -
Tennessee. .	- - -	- - -	- - -	- - -
North Carolina. .	- - -	- - -	- - -	- - -
South Carolina. .	- - -	- - -	- - -	- - -
Georgia. .	- - -	- - -	- - -	- - -
Total,	2,764,482¾	55,289 51¼	638 63	54,650 88¼

TREASURY DEPARTMENT, *Revenue Office, December 31st, 1799.*

WILLIAM MILLER, *Commissioner of the Revenue.*

## B—Continued.

*A Statement of the duties upon Licences granted to retailers of wines and foreign distilled spirits, during the year ending upon the 30th September, 1798.*

IN WHAT DISTRICT.	LICENCES.		Amount of duty payable in each district.
	Wines.	Spirits.	Dolls. Cts.
New Hampshire, - - - -	117	475	2,960 00
Massachusetts, - - - -	510	1,888	11,990 00
Rhode Island, - - - -	38	264	1,510 00
Connecticut, - - - -	349	914	6,315 00
Vermont, - - - -	58	260	1,590 00
New York, - - - -	851	1,679	12,643 33
New Jersey, - - - -	222	353	2,875 00
Pennsylvania, - - - -	632	759	6,965 00
Delaware, - - - -	84	169	1,265 00
Maryland, - - - -	373	614	4,935 00
Virginia, - - - -	410	791	6,005 00
Ohio, - - - -	31	20	255 00
Tennessee, - - - -	26	24	250 00
North Carolina, - - - -	117	306	2,115 00
South Carolina, - - - -	121	315	2,180 00
Georgia, - - - -	66	128	970 00
Total,	4,005	8,959	64,823 33

TREASURY DEPARTMENT, *Revenue Office, December 31st, 1799.*

WILLIAM MILLER, *Commissioner of the Revenue.*

## B—Continued.

*A Statement of the duties upon Sales at Auction, during the year ending upon the 30th September, 1798.*

IN WHAT DISTRICT.	Amount of purchase money at 1-4 per cent.	Amount of purchase money at 1-2 per cent.	Gross amount of duties.	Auctioneers' commissions thereon at 1 per cent.	Amount of duty payable in each district.
New Hampshire, - - -	5,589 67	11,621 6½	72 06½	68½	71 37½
Massachusetts, - - -	177,095 27½	635,814 00½	3,621 66	35 85	3,585 81½
Rhode Island, - - -	1,681 36	28,142 32	144 86	1 40	143 46
Connecticut, - - -	16,300 90	16,677 39	124 12	1 22	122 98½
Vermont, - - -					
New York, - - -	275,654 68	1,522,690 96	8,302 10	82 57	8,219 55
New Jersey, - - -	6,464 80	12,899 12	84 93½	82½	84 16½
Pennsylvania, - - -	144,524 76	1,025,975 28	5,591 59	55 42	5,536 17
Delaware, - - -	1,956 80	30,440 93½	79 83½	80½	79 03½
Maryland, - - -	69,418 61	1,513,236 23	7,739 68	77 37	7,662 31
Virginia, - - -	41,086 62	570,375 64	2,954 79	29 25	2,925 52
Ohio, - - -	658 00	7,403 36½	39 12½	35½	38 76½
Tennessee, - - -					
North Carolina, - - -	334 08	20,501 15	103 27½	96½	102 31
South Carolina, - - -	11,442 20	343,210 78	1,744 45	17 11	1,727 34
Georgia, - - -	810 00	43,174 53½	217 80½	2 10	215 70½
Total,	\$753,017 75½	5,782,162 77½	30,820 29½	305 92½	30,514 50

TREASURY DEPARTMENT, *Revenue Office, December 31st, 1799.*

WILLIAM MILLER, *Commissioner of the Revenue.*

## B—Continued.

*A statement of the Duties upon Carriages for the conveyance of persons, during the year ending upon the 30th September, 1798.*

IN WHAT DISTRICT.	15 DOLS.	AT 12 DOLLARS.			AT 9 DOLLARS.			6 DOLS.	AT 3 DOLLARS.							AT 2 DOLLARS.		Amount of duty payable in each district.
	Coaches, at	Chariots.	Post Chariots.	Post Chaises.	Phaetons.	Coaches.	Other Carriages, having panel work above, with blinds, glasses, or curtains.	Four Wheel Carriages, having framed posts and tops, with steel springs, at	Four Wheel top Carriages, with wooden or iron springs or jacks.	Curricles with tops.	Chaises with tops.	Chairs with tops.	Sulkies with tops.	Other Two Wheel top Carriages.	Two Wheel Carriages, with steel or iron springs.	All other Two Wheel Carriages.	Four Wheel Carriages, having framed posts and tops, and resting upon wooden spars.	
New Hampshire, - - - -	2	5	-	-	3	11	1	3	2	2	418	6	19	-	-	18	4	\$1,589 50
Massachusetts, - - - -	9	35	1	13	41	23	2	9	97	-	3,105	27	120	2	4	179	6	11,459 15
Rhode Island, - - - -	-	4	-	-	7	11	-	5	9	-	316	4	13	-	-	38	3	1,339 17
Connecticut, - - - -	1	1	1	-	12	6	1	16	46	-	758	3	51	-	10	557	1	3,942 98
Vermont, - - - -	-	-	-	-	4	3	-	1	1	-	24	1	4	-	-	14	-	187 33
New York, - - - -	38	69	9	5	99	86	-	66	72	3	80	119	23	13	93	1,236	66	7,388 58
New Jersey, - - - -	-	6	1	6	19	16	6	26	117	-	2	565	51	41	10	1,018	731	6,503 65
Pennsylvania, - - - -	23	34	2	-	37	131	3	109	132	2	65	637	18	6	36	117	73	5,915 38
Delaware, - - - -	1	6	2	-	9	12	-	5	22	-	689	-	50	-	2	89	5	2,737 25
Maryland, - - - -	13	104	2	13	105	96	5	50	81	4	1,166	306	90	13	11	275	10	9,394 91
Virginia, - - - -	17	177	6	67	129	225	13	95	153	1	7	259	19	16	130	1,610	41	13,203 86
Ohio, - - - -	-	-	-	-	2	9	-	4	8	-	-	-	-	-	1	5	2	160 00
Tennessee, - - - -	1	-	-	-	-	3	-	1	2	-	2	1	-	2	-	7	4	86 50
North Carolina, - - - -	1	21	1	5	50	41	1	8	6	1	2	24	2	19	17	1,325	13	4,030 35
South Carolina, - - - -	45	39	13	49	43	52	5	9	4	2	211	38	30	1	5	934	7	5,561 80
Georgia, - - - -	2	3	-	3	14	15	-	10	6	6	7	12	5	-	5	120	4	779 66
Total, dollars,	153	504	38	161	574	740	37	417	758	21	6,852	2,002	495	113	324	7,542	970	\$74,290 07

TREASURY DEPARTMENT, REVENUE OFFICE, *December 31st, 1799.*

WILLIAM MILLER, *Commissioner of the Revenue.*

## B—Continued.

*A General Statement of the Duties upon Domestic distilled Spirits and Stills, Refined Sugar, Licences to Retailers of Wines and Spirits, Sales at Auction, and Carriages for the conveyance of persons, during the year 1797-8.*

IN WHAT DISTRICT.	Domestic distilled spirits and stills, per statement.	Refined sugar, per statement.	Retailers' licences, per statement.	Sales at Auction, per statement.	Carriages, per statement.	Amount payable in each district.
New Hampshire, - -	\$431 34½	-	\$2,960 00	\$71 37½	\$1,599 50	\$5,062 22½
Massachusetts, - -	102,173 94	\$3,954 11½	11,990 00	3,585 81½	11,459 15	133,163 1½
Rhode Island, - -	26,394 98½	2,013 29	1,510 00	143 46	1,339 17	31,400 90½
Connecticut, - -	7,772 96½	-	6,315 00	122 98½	3,942 98	18,153 93
Vermont, - -	202 57½	-	1,590 00	-	187 33	1,979 90½
New York, - -	9,770 88	19,693 74	12,643 33	8,219 55	7,388 58	57,716 08
New Jersey, - -	4,546 21½	-	2,875 00	84 16½	6,503 65	14,009 03
Pennsylvania, - -	123,490 98½	18,919 10	6,965 00	5,536 17	5,915 38	160,826 63½
Delaware, - -	2,088 82	-	1,265 00	79 3½	2,737 25	6,170 10½
Maryland, - -	35,349 74	10,070 64	4,935 00	7,662 31	9,394 91	67,412 60
Virginia, - -	109,518 66	-	6,005 00	2,925 52	13,203 86	131,653 04
Ohio, - -	38,233 59½	-	255 00	38 76½	160 00	38,687 36
Tennessee, - -	12,987 38½	-	250 00	-	86 50	13,323 88½
North Carolina, - -	21,166 16½	-	2,115 00	102 31	4,030 35	27,413 82½
South Carolina, - -	21,568 32	-	2,180 00	1,727 34	5,561 80	31,037 46
Georgia, - -	4,403 97½	-	970 00	215 70½	779 66	6,369 33½
Total, dollars,	520,100 55½	54,650 88½	64,823 33	30,514 50	74,290 07	744,379 33½

TREASURY DEPARTMENT, Revenue Office, December 31st, 1799.

WILLIAM MILLER, Commissioner of the Revenue.



## B—Continued.

*Abstract of Duties arising on Stamped Vellum, Parchment, and Paper, in the year commencing on the 1st July, 1798, and ending on the 30th June, 1799.*

DISTRICT.	SALES.			Commutation of one per cent. received on the dividends of banking institutions.	Fines received on Instruments previously executed which have not been duly stamped.	Gross amount accruing in each district.	Discounts allowed on purchases of \$10 and upwards.		Total amount of discounts.	Fees paid to clerks of courts &c. for recording certificates of admission of counsellors &c.	Nett amount accruing and payable in each district.
	In the Supervisor's Office.	By the Inspectors of Surveys.	By the Collectors.				By the Supervisors.	By the Inspectors.			
New Hampshire, - - - - -	\$2,615 51	-	\$2,134 13	-	\$30 00	\$4,779 64	\$174 54 $\frac{3}{4}$	-	\$174 54 $\frac{3}{4}$	\$1 50	\$4,603 59 $\frac{1}{4}$
Massachusetts, - - - - -	28,235 68 $\frac{1}{2}$	\$1,458 5 $\frac{1}{2}$	6,648 30	\$1,451 75	80 00	37,873 79	1,947 21 $\frac{3}{4}$	\$105 47 $\frac{1}{4}$	2,052 69	3 25	35,817 85
Rhode Island, - - - - -	4,080 69	-	1,562 67	385 20	40 00	6,068 56	305 68	-	305 68	1 50	5,761 38
Connecticut, - - - - -	4,161 58	-	4,505 33	192 88	20 00	8,879 79	297 99 $\frac{1}{2}$	-	297 99 $\frac{1}{2}$	4 50	8,577 29 $\frac{1}{2}$
New York, - - - - -	52,160 23	-	7,485 79	1,013 40	270 00	60,929 42	3,679 90	-	3,679 90	8 25	57,241 27
New Jersey, - - - - -	1,304 60	-	2,767 63	-	-	4,072 23	87 56 $\frac{1}{2}$	-	87 56 $\frac{1}{2}$	-	3,984 66 $\frac{1}{2}$
Delaware, - - - - -	1,011 36	-	984 66	95 76	20 00	2,111 78	72 09	-	72 09	1 00	2,038 69
Maryland, - - - - -	31,662 39	730 63	8,794 77	1,579 45	60 00	42,827 24	1,942 73	40 45 $\frac{1}{2}$	1,983 18 $\frac{1}{2}$	1 25	40,842 80 $\frac{1}{2}$
Virginia, - - - - -	8,213 27	2,185 18	13,591 83	304 38	60 00	24,354 66	496 59	119 26	615 85	-	23,738 81
North Carolina, - - - - -	145 12	458 18	5,192 15	-	50 00	5,845 45	10 20	33 36	43 56	-	5,801 89
South Carolina, - - - - -	11,274 24	305 32	3,804 90	675 00	180 00	16,239 46	554 27	5 62	559 89	4 25	15,675 32
Vermont,* - - - - -	280 10	-	1,064 06	-	-	1,344 16	4 57	-	4 57	-	1,339 59
Pennsylvania,† - - - - -	37,872 75	568 46	5,882 72	10,491 36	280 00	55,095 29	2,767 95	38 71	2,806 66	5 00	52,283 63
Tennessee,‡ - - - - -	45 11	-	310 64	-	-	355 75	-	-	-	-	355 75
Georgia,\$ - - - - -	401 35	-	2,002 23	-	-	2,403 58	16 66	-	16 66	-	2,386 92
Total amount, dollars,	183,463 98 $\frac{1}{2}$	5,705 82 $\frac{1}{2}$	66,731 81	16,189 18	1,090 00	273,180 80	12,357 96 $\frac{1}{2}$	342 87 $\frac{3}{4}$	12,700 84 $\frac{1}{4}$	30 50	260,449 45 $\frac{1}{4}$

\*One quarterly return wanting.

†Sales by the inspectors and collectors for the quarter ending 30th June, 1799, wanting.

‡Two complete quarterly returns wanting.

\$The collectors' sales, for one quarter, not included.

TREASURY DEPARTMENT, REVENUE OFFICE, December 31st, 1799.

WILLIAM MILLER, Commissioner of the Revenue.

6th CONGRESS.]No. 146.[1st SESSION.]

## DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 10, 1800.

TREASURY DEPARTMENT, *February 7th*, 1800.

SIR:

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit two statements, exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1795, 1796, 1797, and 1798.

I have the honor to be, with perfect respect, sir, your obedient servant,

OLIVER WOLCOTT.

The Hon. the *SPEAKER of the House of Representatives.*

*A Statement exhibiting the amount of Drawback on the sundry articles exported from the United States, in the years 1795, 1796, and 1797, compared with the amount of Duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1795.		IN THE YEAR 1796.		IN THE YEAR 1797.	
	Amount of Duties.	Amount of Drawback.	Amount of Duties.	Amount of Drawback.	Amount of Duties.	Amount of Drawback.
On Merchandise—	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
Paying a duty of $7\frac{1}{2}$ per cent. <i>ad val.</i>	453 99	11,827 35	—	993 00	—	—
Do 8 do	—	3,791 18	—	401 35	—	—
Do 10 do	1,781,787 40	40,854 62	2,153,549 63	133,500 52	1,473,793 00	186,650 00
Do $10\frac{1}{2}$ do	8 20	9 41	—	75 26	—	—
Do $10\frac{3}{4}$ do	—	293 41	—	—	—	—
Do 11 do	107,538 89	4,935 68	133,498 23	10,040 25	130,793 00	52,517 00
Do 12 do	662,291 62	17,056 42	896,413 29	58,523 49	869,731 00	134,371 00
Do $13\frac{1}{4}$ do	230 82	—	—	—	—	—
Do $13\frac{1}{2}$ do	19,308 01	157 23	39,618 80	3,330 83	26,392 00	15,594 00
Do 15 do	891,248 12	6,102 91	1,149,984 18	22,825 65	952,540 00	50,640 00
Do $15\frac{1}{2}$ do	36 11	2 34	—	—	—	—
Do 16 do	220 19	14 41	—	—	—	—
Do $16\frac{1}{2}$ do	301 84	68 73	—	—	—	—
Do $16\frac{3}{4}$ do	53,613 12	535 10	65,329 79	8,593 15	60,263 00	14,391 00
Do 20 do	43,660 40	138 82	72,807 55	1,623 10	60,779 00	8,807 00
Do $21\frac{1}{4}$ do	48 32	40 80	—	12 25	—	—
Do 22 do	2,693 35	—	3,872 16	542 31	5,783 00	936 00
On Wines, at	174,591 79	62,566 15	63,497 75	118,551 03	130,019 00	89,936 00
Do 44 do	28,402 22	181 65	42,485 05	7,819 89	45,624 00	26,584 00
Madeira Wine, —	196,842 76	5,982 68	209,280 84	69,899 70	174,920 00	24,562 00
Burgundy and Champagne, —	2,369 22	—	630 00	79 20	623 00	75 00
Sherry, —	99,955 61	2,108 63	185,547 38	7,383 12	90,467 00	22,797 00
St. Lucar, —	12,432 18	—	9,489 68	1,716 14	6,964 00	733 00
Lisbon, —	65,784 17	738 95	138,096 72	3,472 52	102,959 00	2,608 00
Oporto, —	44,899 89	3,164 92	31,075 77	16,091 34	77,250 00	2,652 00
Teneriffe and Fayal, —	95,773 03	1,108 62	79,016 16	12,273 95	41,839 00	13,586 00
Malaga, —	51,976 94	—	36,022 19	1,869 40	17,972 00	1,041 00
All other, —	94,370 29	3,321 73	90,920 89	60,414 58	86,685 00	66,613 00
Foreign distilled Spirits from grain, —	38,848 89	5,701 58	157,777 86	2,695 78	416,670 00	65,010 00
Do. from other materials, —	1,453,643 28	53,514 80	1,603,023 39	154,222 90	1,586,630 00	56,960 00
Domestic do. from Molasses, —	257 69	—	743 53	271 41	376 00	96 00
Do. from domestic produce, —	2 87	—	176 80	—	27 00	19 00
Molasses, —	127,759 05	156 87	145,747 69	1,121 96	145,858 00	1,631 00
Beer, Ale, and Porter, —	29,375 76	288 26	27,765 87	3,570 25	22,673 00	2,768 00
Bohea Tea, —	227,884 56	5,237 22	185,861 52	7,681 41	145,760 00	3,975 00
Souchong, —	28,877 96	867 99	16,216 03	2,590 85	37,992 00	1,223 00
Hyson, —	35,703 50	1,856 23	82,225 98	5,367 20	79,126 00	13,256 00
Other Green, —	9,822 48	36 05	46,090 48	2,079 67	45,087 00	222 00
Coffee, —	2,694,902 00	1,949,168 78	2,829,062 26	3,102,982 68	2,820,073 00	2,299,646 00
Chocolate, —	21 73	—	7 41	—	19 00	—
Cocoa, —	73,576 35	46,884 88	40,483 65	40,246 63	58,881 00	27,927 00
Brown Sugar, —	902,801 40	299,323 13	883,425 66	497,187 85	1,218,131 00	482,460 00
Clayed, —	68,086 85	70,056 43	27,718 04	23,367 26	420,890 00	345,197 00
Lump, —	—	—	45 74	—	67 00	—
Loaf, —	3,892 19	—	2,515 18	235 97	1,937 00	—
Other, —	26 32	52,520 85	—	2,562 82	—	—
Tallow Candles, —	6,967 69	307 36	5,867 55	2,669 32	2,718 00	1,696 00
Wax and Spermaceti, —	557 14	87 20	500 15	344 37	253 00	40 00
Cheese, —	19,138 80	2,668 52	39,114 12	9,844 66	26,020 00	19,376 00
Soap, —	15,536 77	1,436 02	19,247 56	10,063 34	23,438 00	16,062 00
Pepper, —	22,072 24	12,239 39	115,500 34	8,718 13	87,543 00	85,434 00
Pimento, —	48,168 52	26,894 91	23,471 94	24,042 62	4,685 00	12,910 00
Tobacco manufactured, —	4,255 04	18 59	3,947 95	—	3,375 00	189 00
Snuff, —	5,187 09	—	146 42	—	4,518 00	22 00
Indigo, —	221,192 24	120,380 87	74,984 56	179,534 42	46,064 00	33,028 00
Cotton, —	146,466 79	75,723 09	118,227 42	138,254 15	95,814 00	77,489 00
Nails, —	48,195 22	1,788 14	69,102 46	2,362 60	65,336 00	6,370 00
Spikes, —	810 66	47 77	1,365 70	163 14	2,250 00	100 00
Bar and other Lead, —	35,109 83	33 03	12,127 92	8,389 70	7,250 00	1,850 00
Steel unwrought, —	4,226 63	236 29	9,223 07	145 91	10,140 00	81 00
Hemp, —	68,130 72	214 79	90,038 04	1,359 27	40,455 00	—
Cables, —	1,142 62	637 65	5,168 98	457 20	1,911 00	91 00
Tarred Cordage, —	10,211 16	1,208 49	29,892 60	1,884 12	24,495 00	5,911 00
Untarred do. and Yarn, —	1,915 37	—	2,948 07	315 46	2,995 00	81 00
Twine and Pack-thread, —	6,029 50	92 57	10,618 09	168 99	6,430 00	738 00
Glauber Salts, —	869 81	—	2,102 54	—	1,453 00	31 00
Salt, —	345,770 35	177 25	443,549 57	3,852 58	391,134 00	12,436 00
Coal, —	8,338 59	—	12,749 10	24 50	9,702 00	153 00
Boots, —	695 62	—	1,157 91	241 03	1,406 00	273 00
Shoes and Slippers of Silk, —	478 55	84 85	1,021 59	119 55	731 00	419 00
All other Shoes, —	11,667 05	242 81	19,810 95	1,255 38	19,250 00	4,864 00
Wool and Cotton Cards, —	24 50	3 27	109 30	—	10 00	—
Playing Cards, —	3,889 45	3,638 12	19,150 07	3,623 41	12,874 00	13,577 00
Dollars, —	11,163,370 23	2,898,765 79	12,581,167 12	4,784,050 12	12,247,843 00	4,308,704 00

NOTE.—The accounts for the first and second quarters of the year 1797, from the district of Charleston, South Carolina, have not been rendered to the Treasury.

TREASURY DEPARTMENT, Register's Office, February 5, 1800.

JOSEPH NOURSE, Register.

*A Statement exhibiting the amount of Drawback on the sundry articles exported from the United States, in the years 1796, 1797, and 1798, compared with the amount of duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1796.		IN THE YEAR 1797.		IN THE YEAR 1798.	
	Amount of Duties.	Amount of Drawback.	Amount of Duties.	Amount of Drawback.	Amount of Duties.	Amount of Drawback.
On Merchandise—	Dolls. Cts.	Doll.s. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
Paying a duty of 7½ per cent. <i>ad val.</i>	—	993 00	—	—	—	—
Do 8 do	—	401 35	—	—	—	—
Do 10 do	2,153,549 63	133,500 52	1,473,793 00	186,650	1,217,791	145,973 00
Do 10½ do	—	75 26	—	—	—	—
Do 11 do	133,498 23	10,040 25	130,793 00	52,517	358,925	117,715 00
Do 12½ do	896,413 29	58,523 49	869,731 00	134,371	791,363	135,959 00
Do 13½ do	39,618 80	3,330 83	26,392 00	15,594	78,364	30,516 00
Do 15 do	1,149,984 18	22,825 65	952,540 00	50,640	637,126	53,532 00
Do 16½ do	65,329 79	8,593 15	60,263 00	14,391	92,471	18,324 00
Do 20 do	72,807 55	1,623 10	60,779 00	8,807	34,718	5,145 00
Do 21½ do	—	12 25	—	—	—	—
Do 22 do	3,872 16	542 31	5,783 09	936	17,474	3,411 00
On Wines, at 40 do	63,497 75	118,551 03	130,019 00	89,936	106,600	80,626 00
Do 44 do	42,485 05	7,819 89	45,624 00	26,584	85,994	51,024 00
Madeira Wine,	209,280 84	69,899 70	174,920 00	24,562	86,158	14,571 00
Burgundy and Champagne,	630 00	70 20	623 00	75	539	245 00
Sherry,	185,547 38	7,383 12	90,467 00	22,797	51,876	6,836 00
St. Lucar,	9,489 68	1,716 14	6,964 00	733	3,084	750 00
Lisbon,	138,096 72	3,472 52	102,959 00	2,608	27,235	951 00
Oporto,	31,075 77	16,091 34	77,250 00	2,652	65,879	2,345 00
Teneriffe and Fayal,	79,016 16	12,273 95	41,839 00	13,586	37,496	12,440 00
Malaga,	36,022 19	1,869 00	17,972 00	1,041	46,175	12,130 00
All other,	90,920 89	60,414 58	86,685 00	66,613	45,776	37,483 00
Foreign distilled Spirits from grain,	157,777 86	2,695 78	416,670 00	65,010	159,512	32,281 00
Do. from other materials,	1,603,023 39	154,222 90	1,586,630 00	59,960	1,312,596	85,556 00
Domestic do, from Molasses,	743 53	271 41	376 00	96	342	2 00
Do. from domestic produce,	176 80	—	27 00	19	54	—
Molasses,	145,737 69	1,121 96	145,858 00	1,631	177,252	1,194 00
Beer, Ale, and Porter,	27,765 87	3,570 25	22,673 00	2,768	16,349	710 00
Bohea Tea,	185,861 52	7,681 41	145,760 00	3,975	131,573	1,440 00
Souchong,	16,216 03	2,590 85	37,992 00	1,223	64,872	1,497 00
Hysan,	82,225 98	5,367 20	79,126 00	13,256	76,017	9,705 00
Other Green,	46,090 48	2,079 67	45,087 00	222	57,158	365 00
Coffee,	2,829,062 26	3,102,932 68	2,820,073 00	2,299,646	2,556,561	2,321,589 00
Chocolate,	7 41	—	19 00	—	21	—
Cocoa,	40,483 65	40,246 63	58,881 00	27,927	104,605	78,233 00
Brown Sugar,	883,425 66	497,187 85	1,218,131 00	482,460	1,263,212	632,421 00
Clayed,	17,718 04	23,367 26	420,890 00	345,197	627,951	535,706 00
Lump,	45 74	—	67 00	—	6	—
Loaf,	2,515 18	235 97	1,937 00	—	2,325	1,036 00
Other,	—	2,562 82	—	—	—	—
Tallow Candles,	5,867 55	2,669 32	2,718 00	1,696	2,646	1,397 00
Wax and Spermaceti,	500 15	344 37	253 00	40	462	266 00
Cheese,	39,114 12	9,844 66	26,020 00	19,376	34,902	16,377 00
Soap,	19,247 56	10,063 34	23,438 00	16,062	10,679	12,304 00
Pepper,	115,500 34	8,718 13	87,543 00	85,434	63,775	30,426 00
Pimento,	23,471 94	24,042 62	4,685 00	12,910	11,229	106 00
Tobacco, manufactured,	3,947 95	—	3,375 00	189	4,650	2,717 00
Snuff,	146 42	—	4,518 00	22	5,346	5,705 00
Indigo,	74,984 56	179,534 42	46,064 00	33,028	52,933	45,524 00
Cotton,	118,227 42	138,254 15	95,814 00	77,489	104,026	92,024 00
Nails,	69,102 46	2,362 60	65,336 00	6,370	49,150	6,414 00
Spikes,	1,365 70	163 14	2,250 00	100	1,085	157 00
Bar and other Lead,	12,127 92	8,389 70	7,250 00	1,850	12,419	22 00
Steel unwrought,	9,223 07	145 91	10,140 00	81	6,044	427 00
Hemp,	90,038 04	1,359 27	40,455 00	—	82,788	—
Cables,	5,168 98	457 20	1,911 00	91	—	981 00
Tarred Cordage,	29,892 60	1,884 12	24,495 00	5,911	15,797	4,843 00
Untarred do. and Yarn,	2,948 07	315 46	2,995 00	81	2,432	11 00
Twine and Pack-thread,	10,618 09	168 99	6,430 00	738	6,622	778 00
Glauber Salts,	2,102 54	—	1,453 00	31	1,180	10 00
Salt,	443,549 57	3,852 58	391,134 00	12,436	543,810	32,242 00
Coal,	12,749 10	24 50	9,702 00	153	9,755	16 00
Boots,	1,157 91	241 03	1,406 00	273	1,080	159 00
Shoes and Slippers of Silk,	1,021 59	119 55	731 00	419	594	359 00
All other Shoes,	19,810 95	1,255 38	19,250 00	4,864	12,033	1,991 00
Wool and Cotton Cards,	109 30	—	10 00	—	2	—
Playing Cards,	19,150 07	3,623 41	12,874 00	13,577	18,215	14,775 00
<i>Dollars,</i>	12,581,167 12	4,784,050 12	12,247,843 00	4,308,704	11,394,074	4,701,742 00

NOTE.—The accounts for the first and second quarters from the district of Philadelphia, and the third and fourth from the district of Charleston, for the year 1798, have not been rendered to the treasury. The whole of the accounts from the district of Savannah, for the year 1798, are wanting.

TREASURY DEPARTMENT, REGISTER'S OFFICE, *February 5, 1800.*

JOSEPH NOURSE, *Register.*

6th CONGRESS.]

No. 147.

[1st Session.]

## ESTIMATES FOR THE YEAR 1800.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 21, 1800.

Mr. HARPER made the following report:

The Committee of Ways and Means, to whom was referred the estimates for the public service during the present year, having taken them into consideration, and obtained from the different Departments such further information as they deemed necessary, beg leave to submit to the consideration of the House the following report on that subject:

The committee thought it proper, before they entered into the subject referred to them, to obtain from the Treasury Department a detailed estimate of the revenue and expenditure of the present year, according to the existing laws. For this purpose was written to the Secretary of the Treasury, the letter, of which a copy, No. 1, together with his answer, No. 2, and the estimate requested, No. 3, is subjoined to this report.

From this estimate it appears, that the whole sum required for the public service, during the present year, including the interest and reimbursement of the public debt, of every description, the civil list, army and navy, and every incidental charge, amounts to fifteen millions three hundred and ninety-three thousand and thirty-four dollars and eleven cents. But this sum includes the whole army estimate, which was founded on the supposition that the twelve regiments of infantry and six troops of horse, composing the additional army, would be immediately completed. The act, however, for suspending further enlistments, having passed one branch of the Legislature, the committee thought it proper to ascertain, as nearly as possible, what reductions in the expense of that army would result from this bill, should it pass into a law. For this purpose they wrote a letter to the Secretary of War, a copy of which, No. 4, with his answer, No. 5, and an estimate of the reduction in question, No. 6, they have annexed to this report. From this paper it appears that the reduction may be calculated at about one million of dollars: which, as the bill has now passed into a law, must be deducted from the former estimate of fifteen millions three hundred and ninety-three thousand and thirty-four dollars and eleven cents; and will leave a balance of fourteen millions three hundred and ninety-three thousand and thirty-four dollars and eleven cents, for the expenses of the year.

From this balance, however, the committee are of opinion that a further deduction of six hundred thousand dollars ought to be made. This sum is added to the navy estimate, as a further appropriation, during the present year, for the building of the six seventy-fours. But the committee, entertaining doubts whether it would be for the benefit of the public to press the building of those ships, so fast as to require this further appropriation, since they must, in that case, be built of timber far from sufficiently seasoned, wrote to the Secretary of the Navy requesting his opinion on this point. A copy of their letter, No. 7, together with his answer, No. 8, is hereunto subjoined. This answer, to which the committee beg leave to direct the attention of the House furnishes, in their opinion, very sufficient reasons for avoiding that degree of expedition, in building the seventy fours, which would require the further appropriation of six hundred thousand dollars. And they therefore think it proper to deduct that sum, also, from the general estimates of expenditure for the year, which will reduce that expenditure to the sum of thirteen millions seven hundred and ninety-three thousand and thirty-four dollars and eleven cents.

The whole estimated amount of revenue, to meet this expenditure, is nine millions three hundred and one thousand two hundred and fifty eight dollars and fifty one cents, as detailed in the statement No. 3, furnished by the Secretary of the Treasury, and above alluded to, which sum being deducted from the sum of thirteen millions seven hundred and ninety-three thousand and thirty-four dollars and eleven cents, which has been stated as the amount of expenditure, leaves a balance of four millions four hundred and ninety-one thousand seven hundred and seventy-five dollars and sixty-one cents.

The Government, however, possesses funds to cover this balance in part. From the above mentioned statement, No. 3, it appears that, on the thirty-first of December, one thousand seven hundred and ninety-nine, there remained in the treasury an unexpended balance of the last year's supplies, amounting to two millions one hundred and fifty-nine thousand three hundred and seventy-seven dollars and ten cents. A considerable part of this sum has since been paid, or will be required, for the discharge of contracts remaining due for the service of last year. It is not easy to ascertain, with precision, what portion of this balance will remain, after satisfying all demands of this description, to be applied to the service of the present year; but the Secretary of the Treasury, in his above mentioned statement, No. 3, estimates it at one million of dollars; an estimate which the committee have no reason for considering as too high. They, therefore, place this sum to the credit of the Government, which reduces the balance to be provided for by loan to three millions four hundred and ninety-one thousand seven hundred and seventy-five dollars and sixty-one cents—say three millions five hundred thousand dollars.

In proposing a loan to the House, the committee wish to call its attention to the propriety of providing, at the same time, permanent revenues equal to the interest of the debt to be incurred; and of making provision, also, for the gradual and timely extinguishment of the principal—a policy which, in their opinion, ought to be invariably adhered to, as the only mean of avoiding that constant accumulation of debt, which is the great evil of the funding system. The committee have turned their attention to this interesting part of the subject, and have little doubt of being able to propose such measures to the House, as, without materially increasing the public burdens, will add to the present revenues a sum adequate to the accomplishment of so desirable an object. But as they are not yet possessed of all the information necessary for maturing their plan, they reserve it for the subject of a further report.

In the mean time they beg leave to present, for the consideration of the House, the following resolution, viz:

*Resolved*, That it is expedient to authorize the President of the United States to borrow, for the service of the present year, a sum not exceeding three millions five hundred thousand dollars, upon such terms and conditions as he shall judge most advantageous for the United States: *Provided*, That no contract or engagement shall be entered into, which shall preclude the United States from reimbursing any sum or sums borrowed, at any time after the expiration of fifteen years from the date of such loan.

No. 1.

*Letter to the Secretary of the Treasury.*

COMMITTEE ROOM, Jan. 6th, 1800.

SIR:

In compliance with a resolution of the Committee of Ways and Means, I have the honor to request from you, for their use, the following information, as speedily as may accord with your convenience.

- 1st. An estimate of the expense and revenue of the current year, according to existing laws.
- 2d. A statement of the receipts and expenditures for the last quarter of the last year, as far as they can be at present ascertained from the accounts made up at the treasury.
- 3d. A statement of the account between the United States and the Bank, as it now stands, more especially with respect to the reimbursement of former loans.

With the very great respect, I have the honor to be, sir, your obedient servant,

ROBERT G. HARPER.

*The Honorable the Secretary of the Treasury.*

## No. 2.

*Letter from the Secretary of the Treasury.*TREASURY DEPARTMENT, *January 22d, 1800.*

SIR:

I have the honor to transmit, herewith, three statements, which have been prepared in compliance with the request of the Committee of Ways and Means.

1st. An estimate of the revenue and expenditures of the year 1800, according to existing laws.

2d. A statement of the receipts and expenditures of the United States, from the 1st of October to the 31st of December, 1799.

3d. A statement of the loans made by the Bank of the United States, exhibiting the sums remaining unpaid.

Various inquiries having been lately made respecting the public debt, I have judged it expedient to state the capitals of the different stocks, at the close of the last year.

The following debts have been incurred, and remain unpaid, in consequence of expenditures authorized by Congress, under the present constitution of the United States:

The balance due to the Bank of the United States, being	\$3,640,000 00	
From which deduct the cost of 2220 shares, which are held by the United States,	- 888,000 00	
		2,752,000 00

The amount of six per cent stock, issued pursuant to an act of Congress, passed on the 31st of May, 1796, the proceeds of which were applied towards the payment of a loan obtained of the Bank of New York,	-	80,000 00
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The 8 per cent stock, issued in 1799, pursuant to an act passed on the 16th of July, 1798,	-	5,000,000 00
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The 6 per cent navy stock, issued in 1799, pursuant to an act passed on the 30th June, 1798,	-	109,200 00
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There will be issued, of 6 per cent navy stock, in payment for ships now preparing for service, which may be deemed a debt already incurred, though not liquidated, about	-	820,000 00
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Amounting, in the whole, to	-	8,761,200 00
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The following sums may be properly opposed to the debts above enumerated.

The sums of stock purchased and redeemed, the interest whereon is vested in the trustees of the sinking fund,	-	4,704,219 61
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The sums reimbursed on the 1st of January 1800, of the principal of the 6 per cent stock, pursuant to the act of March 3d, 1795, computed at	-	2,540,641 90
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Amounting to,	-	\$7,244,861 50
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The principal debt of the United States has, therefore, increased, since the establishment of the present Government, the sum of one million five hundred and sixteen thousand three hundred and thirty-eight dollars and fifty cents.

I have the honor to be, with the greatest respect, sir, your obedient servant,

OLIVER WOLCOTT.

*The Honorable* ROBERT GOODLOE HARPER, *Esq. Chairman of the Committee of Ways and Means.*

## No. 3.

## A.

*An estimate of the Expenditures and Revenue of the United States, during the year 1800.*

## EXPENDITURES.

*For the foreign debt due in Amsterdam and Antwerp.*

	Guilders.
One year's interest, on 26,900,000 guilders, calculated according to the different contracts, at four, four and a half, and five per centum, per annum, is	- 1,255,250 00
Second instalment of one million of guilders, per contract of March 13th, 1788,	- 200,000 00
Third instalment of ditto, per contract of June 1st, 1787,	- 200,000 00
First instalment of three millions, per contract, dated February 1st, 1790,	- 600,000 00
Charges and commissions, estimated at	- 22,552 10

Guilders,	2,277,802 10
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Which sum of guilders, 2,277,802 10, estimated at forty cents per guilder, amounts to	-	\$911,121 00
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*For the Domestic Funded Debt.*

	Capital.	Dividends.	
Capital of the six per cent. stock, to the credit of individuals, December 31st, 1799, upon which dividends are made, on account of principal and interest, at 8 per cent.	\$28,246,042 96	2,259,683 43	
Of the three per cent. stock,	19,086,708 54	572,601 25	
Of six per cent. stock, per act of May 31st, 1796,	80,000 00	4,800 00	
Of five and a half per cent. stock,	1,847,500 00	101,612 50	
Of four and a half per cent. stock,	176,000 00	7,920 00	
Of six per cent. Navy stock,	109,200 00	6,552 00	
Of eight per cent. stock, 1799,	5,000,000 00	400,000 00	
Of deferred debt, bearing interest after January 1st, 1801,	13,682,944 18		
Funded debt to the credit of individuals, December 31st, 1799, and dividends payable thereon in 1800,	68,228,395 68	3,353,169 18	
Estimated amount of six per cent. Navy stock, to be issued in 1800,	820,000 00	49,200 00	
Sum required for the domestic debt, in 1800, exclusive of the sinking fund,	69,048,395 68		3,402,369 18

<i>Interest on stock purchased or transferred to the trustees of the sinking fund.</i>			
On six per cent. stock, - - - - -	1,841,607 09	110,496 42	
On three per cent. stock, - - - - -	614,836 47	18,445 09	
On five and a half per cent. stock, - - - - -	1,400 00	77 00	
On foreign debt, redeemed at five per cent., - - - - -	1,280,000 00	64,000 00	
Deferred debt on which interest will accrue after the year 1800, - - - - -	966,376 04		
			\$193,018 51
Amount of the interest fund in 1800, - - - - -	\$4,704,219 60		
<i>For the Interest and Reimbursement of temporary Domestic Loans.</i>			
Interest on 1,400,000 dollars, obtained of the Bank of the United States, at five per cent. per annum, - - - - -		\$70,000 00	
Interest on 2,240,000 dollars, obtained of the said bank, at six per centum, - - - - -		134,400 00	
Reimbursement of the ninth instalment of the loan of two millions of dollars for stock of the said bank, pursuant to the 11th section of the act of March 3d, 1795, "making provision for the support of public credit and the redemption of the public debt" - - - - -		200,000 00	
			404,400 00
<i>Expenditures for the service of the year 1800, calculated upon the principles of the estimates reported to the House of Representatives, on the 7th December, 1798.</i>			
For the civil list, - - - - -		562,275 95	
For the payment of annuities and grants, - - - - -		953 33	
For the support of the mint establishment, - - - - -		13,300 00	
For the expenses of intercourse with foreign nations, per estimate, \$92,000 00			
Sum appropriated by the act of March 19th, 1798, - - - - -	40,000 00		
		132,000 00	
For expenses incident to certain treaties, per estimate, - - - - -	244,000 00		
Sum appropriated in consequence of the treaty with Algiers, by the act of May 6th, 1796, - - - - -	24,000 00		
		268,000 00	
For expenses incident to the valuation of dwelling houses and lands, - - - - -		215,000 00	
For the military establishment, as per estimate, - - - - -	4,067,200 00		
Sum appropriated for payment of annuities to Indians, per act of May 6th, 1796, - - - - -	11,000 00		
		4,078 200 00	
For the navy establishment, per estimate, - - - - -		2,482,953 99	
For the payment of military pensions, - - - - -		93,000 00	
For the fabrication of cannon and arms, and the purchase of ammunition, for the army and navy, and for the militia, per estimate, - - - - -	260,000 00		
The sum unexpended, October 1st, 1799, of the amount appropriated by the act of May 4th, 1798, - - - - -	344,202 12		
The sum granted by the act of July 6th, 1798, - - - - -	400,000 00		
		1,004,202 12	
For the support of light-houses, &c., - - - - -		98,240 03	
For miscellaneous claims, per estimate, - - - - -		34,000 00	
			8,982,125 42
For building six 74 gun ships, as directed by the act of Congress, of the 25th of February, 1799, there will be required, if the business shall proceed in the manner suggested in the estimate of the Secretary of the Navy, the sum unexpended of the appropriation already made, being - - - - -		700,000 00	
And a further appropriation of - - - - -		600,000 00	
			1,300,000 00
For satisfying various demands upon the treasury, for which appropriations have already been made, it is necessary to reserve - - - - -			200,000 00
Estimated amount of expenditures, during the year 1800, - - - - -			\$15,393,034 11

*Estimated Revenue for the year 1800, from duties on Imports and Tonnage.*

The actual receipts during the three last years have been as follows:

Product of the several quarters.	In the years ending		
	Sept. 30th, 1797.	Sept. 30th, 1798.	Sept. 30th, 1799.
From October 1st to December 31st, - - - - -	\$1,786,966 30	1,982,927 54	1,683,568 61
From January 1st to March 31st, - - - - -	1,434,186 06	1,902,589 82	1,385,169 93
From April 1st to June 30th, - - - - -	2,337,935 80	1,700,378 32	1,868,661 34
From July 1st to September 30th, - - - - -	1,794,600 25	1,819,525 18	1,499,686 46
	7,353,688 41	7,405,420 86	6,437,086 34

The accounts for the quarter ending December 31st, 1799, are not settled, yet it is known that the receipts exceed 1,800,000 dollars. This branch of revenue may, therefore, it is believed, be safely estimated, for the year 1800, at - - - - - \$7,000,000 00

*From duties on domestic distilled spirits, and on stills, sales at auction, licences for selling foreign spirits and wines, by retail, refined sugar, carriages, and stamps.*

The product of all the internal revenues during three years, has been as follows. The duties on stamps have been collected only since July 1st, 1798.

Product of the several quarters.	In the years ending		
	Sept. 30th, 1797.	Sept. 30th, 1798.	Sept. 30th, 1799.
From October 1st to December 31st, - -	\$132,949 47	\$137,389 37	195,867 65
From January 1st to March 31st, - -	142,108 58	174,399 79	165,183 04
From April 1st to June 30th, - -	140,557 42	115,492 46	211,999 95
From July 1st to September 30th, - -	155,436 08	158,598 05	200,512 12
<i>Dollars,</i>	571,051 55	585,879 67	773,562 76

The product of the internal revenue, during the quarter, ending December 31st, 1799, was about 200,000 dollars; and it is estimated that they will produce, in 1800, the sum of - - - \$800,000 00

#### *From the Direct Tax.*

The valuations have been completed, and directions issued for collecting the tax in the States of Vermont, New Hampshire, Massachusetts, Connecticut, New Jersey, Delaware, Kentucky, and Tennessee. In some of those States collections have been commenced. The returns of the valuations will be soon completed in the States of Rhode Island, New York, Pennsylvania, Maryland, and Virginia. Owing to the resignation of commissioners, and other causes, the requisite arrangements for commencing the valuations were considerably delayed in certain districts of the other States; a great part of the business is, however, understood to be completed, and all the returns are expected in a few months. Under these circumstances, it is difficult to form an opinion respecting the proportion of the tax which will reach the treasury in the course of the present year; a considerable part of sums, which will be assessed on new lands, must remain uncollected till the ensuing year; it is, however, expected that there will be received, during the year 1800, the sum of - - - \$1,200,000 00

From revenue on the postage of letters, - - - - -	36,000 00
From fees on letters patent, - - - - -	1,200 00
From dividends on bank stock, - - - - -	71,040 00
From the proceeds of that part of the sinking fund which consists of interest on the stock purchased or redeemed, and which is appropriated, with other funds, towards the reimbursement of the public debt, - - - - -	193,018 51

Estimated amount of revenue for 1800, - - - - - 9,301,258 51

The moneys which remained in the treasury, on the first of January, 1800, may be considered as a fund for defraying the expenses, herein before enumerated, to the extent of - - - 1,000,000 00

Leaving the balance to be provided for, about - - - - -	5,091,775 60
	6,091,775 60
	<u>\$15,393,034 11</u>

TREASURY DEPARTMENT, *January 22, 1800.*

OLIVER WOLCOTT, *Secretary of the Treasury.*

#### B.

*Account of receipts and expenditures of the United States, from the 31st October, 1799, to 1st December following, so far as the accounts have been received at the Treasury.*

#### RECEIPTS.

1799, 1st October.

By balance in the treasury, this day, subject to warrants, - - - - -	\$2,422,783 38
By amount of receipts into the treasury, viz:	
For duties of merchandise and tonnage, - - - - -	1,854,931 58
For duties on spirits distilled within the United States, on stills, sales at auction, licences for selling wines, &c. by retail, carriages, refined sugar, and stamp duties, - - - - -	201,441 33
For postage of letters, - - - - -	20,000 00
For fees on letters patent, - - - - -	330 00
For cents and half cents, coined at the mint, - - - - -	2,613 50
For domestic loans received on account of 5 millions, at 8 per cent., - - - - -	1,000,912 50
For prizes arising from the sales of French armed vessels, - - - - -	4,231 75
For fines, recovered from sundry persons for breach of the laws of the United States, - - - - -	2,000 00
For re-payment made by individuals on settlement of their accounts at the treasury, viz:	
Joseph Williams, - - - - -	\$13 50
Samuel & Jos. Sterret, - - - - -	172 58
	186 58

\$5,518,430 12



## EXPENDITURES.

For civil department,	-	-	-	-	-	-	\$99,000 03	
Expenses of the valuation of lands and dwelling houses, and enumeration of slaves,	-	-	-	-	-	-	9,676 10	
								108,676 13
Military department,	-	-	-	-	-	-	-	670,529 53
Naval department,	-	-	-	-	-	-	-	860,000 00
Fortification of ports and harbors,	-	-	-	-	-	-	-	10,000 00
Light-house establishment,	-	-	-	-	-	-	-	15,875 41
Annuities and grants,	-	-	-	-	-	-	-	573 33
Military pensions,	-	-	-	-	-	-	-	900 00
Mint establishment,	-	-	-	-	-	-	-	7,000 00
Purchase of vellum, &c. for stamps,	-	-	-	-	-	-	-	429 03
Unclaimed merchandise sold and reclaimed,	-	-	-	-	-	-	-	120 05
For miscellaneous expenses,	-	-	-	-	-	-	-	338 47
Relief and protection of American seamen,	-	-	-	-	-	-	-	10,000 00
Diplomatic department,	-	-	-	-	-	-	-	30,000 00
Treaties with Mediterranean Powers,	-	-	-	-	-	-	-	12,000 00
Treaty with Great Britain,	-	-	-	-	-	-	-	11,250 00
Paying agents under the sixth article of the British treaty,	-	-	-	-	-	-	-	150 00
Interest and reimbursement of the domestic debt,	-	-	-	-	-	-	-	1,174,875 24
Paying the Dutch debt,	-	-	-	-	-	-	-	246,335 83
Domestic loans,	-	-	-	-	-	-	-	200,000 00
Amount of expenditures,	-	-	-	-	-	-	-	\$3,359,053 02
Money in the Treasury, December 31st, 1799,	-	-	-	-	-	-	-	\$2,159,377 10

The accounts of the Treasury, for the period above mentioned, have not been closed, owing to the want of certain returns from distant parts of the United States: the foregoing statement may, however, be considered as essentially correct.

OLIVER WOLCOTT, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *January 22d, 1800.*

## C.

*A statement of the loans obtained of the Bank of the United States, and the sums remaining unpaid on the first of January, 1800.*

Titles and dates of the acts authorizing the loans.	Dates of the Contracts.	At what rate of interest.	Amount of each loan in dollars.	Sums which have been reimbursed.	Balances unpaid Jan. 1st, 1800.	
"An act to incorporate the subscribers to the Bank of the United States," February 25, 1791, - - - - -	1792, June 25,	6 per cent.	2,000,000	1,600,000	400,000	{ Reimbursable in instalments of \$200,000 on the 31st Dec., in the years 1800 and 1801.
"An act to authorize a loan of two millions of dollars," December 18th, 1794, - - -	1794, Dec. 31.	5 per cent.	2,000,000	600,000	1,400,000	
"An act for the reimbursement of a loan, authorized by an act of the last session of Congress, February 21st, 1795, -	1795, March 5,	6 per cent.	800,000	400,000	400,000	Due by the terms of the contract, but continued on loan with the consent of the bank.
"An act making further appropriations for the military and naval establishments, and for the support of Government," March 3, 1795, - - -	1795, March 24, Sept. 30.	6 per cent. 6 per cent.	500,000 500,000	260,000 -	240,000 500,000	Ditto.
"An act making further provision for the support of public credit, and for the redemption of the public debt," March 3d, 1795, - - - - -	1795, Dec. 31.	6 per cent.	500,000	-	500,000	Ditto.
Ditto, - - - - -	1799, January 1.	6 per cent.	200,000	-	200,000	Reimbursable on the 1st of January, 1803.
			6,500,000	2,860,000	3,640,000	

OLIVER WOLCOTT, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *January 22d, 1800.*

## No. 4.

COMMITTEE ROOM, *January 23d, 1800.*

As the bill, sir, for suspending enlistments, should it pass, will make a material variation in the army expenditures during the present year, and as the estimates now before the Committee of Ways and Means are predicated on the existing law, without any reference to that measure, it will be important for the committee to be informed, as speedily as possible, of the probable amount of those expenditures, in case the bill in question should be agreed to. I have, therefore, the honor of requesting, that you will be so good as to furnish me, as soon as circumstances may permit, with an estimate of the nature alluded to, for the use of the committee, and also with an abstract of the statements and returns whereon it may be founded.

I have the honor to be, sir, &c.

ROBERT G. HARPER.

*The Honorable Secretary of War.*

No. 5.

WAR DEPARTMENT, 30th January, 1800.

SIR:

I have the honor to enclose the copy of a letter from me to Major General Hamilton, the object of which is to provide, as far as practicable, against a waste of public moneys, in either of the events, of a suspension of enlistments being directed by law, or of the speedy settlement of our differences with the French republic.

I enclose, also, agreeably to your request, an estimate, intended to exhibit, as far as practicable, the probable amount of the military appropriations that will be required for the present year, in case the bill for suspending enlistments, now before the Senate, should pass into a law.

It must be supposed, that several impressive circumstances require to be weighed with due consideration, when deciding upon an appropriation, with either of the events mentioned in prospect.

1st. The time which must be consumed in transmitting orders to the officers at the different rendezvous, to dismiss their recruits or suspend further enlistments. There are in New Hampshire, four recruiting rendezvous, in Vermont, three, Rhode Island, three, Massachusetts, twenty, Connecticut, ten, New York, ten, New Jersey, six, Pennsylvania, thirteen, Delaware, one, Maryland ten, Virginia, twenty, North Carolina, nine, South Carolina, six, Georgia, two, Kentucky, two, and Tennessee, one.

2d. The time it will require for each officer and soldier to return home, and for which they are, by law, to be allowed pay and rations, or an equivalent in money.

3d. The time it will take to pay off the officers and men.

4th. The expense which will attend removing to the public depots, the several articles of clothing, tents, and camp equipage, which are widely scattered over a great extent of country.

5th. The expenses to contractors, on breaking up of the army, for transporting provisions from places where they have been ordered, to other places, where they can be consumed, conformably to the uniform provision of contracts.

The disbanding of an army, settlements with the individuals who composed it, and due attention to collect, and deposit safely, the various articles of public property it had in use, will always occasion considerable extra expenses, respecting which it is impossible to furnish precise and satisfactory items.

I am, sir, with great respect, your obedient servant,

JAMES M'HENRY.

ROBERT GOODLOE HARPER, *Esq.* Chairman of the Committee of Ways and Means.

Amount of estimate for the year 1800, as rendered, exclusive of military pensions,	-	-	-	\$4,077,200 00
From which deduct the pay, subsistence, and clothing, for 5,049 privates, being the number, per last return, wanted to complete the twelve additional regiments, viz:				
Pay,	-	-	-	302,940 00
Rations, at 17 cents per ration,	-	-	-	313,290 45
Clothing,	-	-	-	126,225 00
				742,455 45
Deduct also the pay, subsistence, clothing, and forage, of the non-commissioned officers, musicians, and privates, of the six companies of cavalry, viz:				
Pay,	-	-	-	25,632 00
Rations, at 17 cents per ration,	-	-	-	23,827 20
Forage,	-	-	-	27,648 00
Clothing,	-	-	-	9,600 00
				86,707 20
Also, for the purchase of 150 horses, at 150 dollars each,	-	-	-	22,500 00
From quartermaster general's and hospital department,	-	-	-	335,467 00
				1,187,129 65
				2,890,070 35
N. B. The Secretary thinks it probable that, since the returns, there may have been enlisted about six hundred privates; the pay, rations, and clothing for whom, would amount to,	-	-	-	88,230 00
And for quartermaster's and hospital department, agreeably to ratio,	-	-	-	36,776 00
				125,006 00

WAR DEPARTMENT, 28th January, 1800.

JAMES M'HENRY, *Secretary of War.*

No. 7.

COMMITTEE ROOM, January 23d, 1800.

The Committee of Ways and Means, sir, having turned their attention to the amount of the supply which will be required for the various branches of the public service, during the present year, find, in the estimates which have been laid before them, an item of \$600,000 for the six seventy-four gun ships, ordered by an act of the last session. They also find, that, of the former appropriation for that object, amounting to \$1,000,000, there remained, at the beginning of this year, an unexpended balance of \$700,000. It appearing doubtful whether it will be expedient to hasten the building of those ships, so much as to require, for the present year, an expenditure beyond the amount of that balance, and, consequently, whether the good of the service will require any additional appropriation for that object, at this time, I have the honor of requesting that you will be so good as to furnish me, for the use of the committee, with your opinion on that point. I am persuaded that it would be gratifying to the committee to be favored, also, with a statement of the facts and reasons whereon that opinion may be founded.

I have the honor to be, with sentiments of very high respect, sir, your most obedient very humble servant,

ROBERT G. HARPER.

*The Honorable the Secretary of the Navy.*

No. 8.

NAVY DEPARTMENT, 8th February, 1800.

SIR:

The live oak frames for the six 74 gun ships will cost, delivered at the building places, \$300,000; the other timber will cost \$180,000. The necessary preparations at each yard, for building, not only these, but ships that may be hereafter authorized, securing the timber for seasoning, purchasing sufficient ground for capacious building yards, where the timber can be deposited in order, so as to avoid considerable expense in piling and unpling, to get at the particular pieces wanted, will cost 200,000—making \$680,000.

The greater part of these expenses are already incurred, and the whole must be incurred early in the spring. This amount added to the cost of the six small vessels to be built out of the appropriation of one million of dollars,

being \$300,000, will absorb nearly the million of dollars appropriated for these objects. The sums which have been advanced, and must be advanced for copper, will amount to more than the difference, but there may be a saving in the expense of preparing the yards.

It is for the wisdom of Congress to determine whether we shall stop here, or go on, rapidly, in building the six 74 gun ships. In the latter case, \$600,000 dollars will be wanted for these ships, in the present year. But, if we may safely wait until the timber for the ships is properly seasoned, they will be infinitely better, and more durable, by many years, than if they are now built with timber cut from the woods only in the present winter, and, consequently, in a very green state; and if we can so wait, this \$600,000 will not be wanted for the present year.

If we stop here, we shall always be in a situation to lay the keels, and to proceed with such rapidity in building the ships, as to afford ground to hope that they may be sent to sea in less than a year from the commencement of the building.

I have the honor to be, with real respect, sir, your most obedient servant,

BENJAMIN STODDERT.

HON. R. G. HARPER,  
*Chairman of the Committee of Ways and Means.*

6th CONGRESS.]

No. 148.

[1st Session.]

### MINT.

COMMUNICATED TO THE SENATE, MARCH 14, 1800.

Mr. HILLHOUSE, from the Committee to whom was referred the message of the President of the United States, of the 8th day of January, 1800, together with the report of the Director of the Mint, of the 1st of January last, made the following report:

That the existing law requires the removal of the mint to the permanent seat of Government; that such removal would, in many respects, be inconvenient; but the policy of keeping up that establishment, in a situation where its operations will not be under the immediate superintendency and direction of the principal officers of Government, is questionable.

It appears by official reports, that, on the 31st of December, 1799, there had been coined and issued from the mint, since its first establishment, 696,530 dollars in gold; 1,216,158 dollars and 75 cents in silver; and in copper, 50,111 dollars and 42 cents; amounting in the whole, to 1,962,800 dollars and 17 cents. That the expense, during the same period, has been 213,336 dollars and 2 cents, of which sum there has been reimbursed, by the payment of cents and half cents, into the treasury, 48,041 dollars 42 cents; leaving a balance of 165,294 dollars 60 cents—an expense, in the opinion of the committee, disproportionate to the advantage which has been derived from a circulation of the coins of the United States, which have been very limited, and mostly confined to places in the vicinity of the mint.

To furnish coin sufficient for a circulating medium, throughout the United States, would be impracticable, unless the powers of the mint should be greatly increased, and the practice of melting down the coin, and the exportation to foreign countries, prevented; which may be done by debasing the coin—a measure which the committee cannot recommend.

The providing a fixed and permanent standard, by which the value of property, contracts for money, and foreign coins, shall be regulated, is an object of great importance. This may be effectually done without the aid of a permanent mint establishment: for it is not an indispensable requisite, that the whole circulating medium should be of the coins of the United States. Wholly to exclude foreign coins from circulation, if not impracticable, would be attended with great inconvenience, especially in the extreme parts of the Union.

The banks afford the most effectual guard against the circulation of base coin; a regard to their own interest will induce caution, and such coin will not be there received for more than its intrinsic value; which will fix the rate at which it will have a currency. An authority might be, by law, vested in the bank, for ascertaining the intrinsic value of coins of a new impression, by assaying them at the expense of the United States: for these purposes the present mint establishment cannot be necessary.

Causes, in their nature temporary, have, hitherto, furnished a great proportion of the bullion which has been coined at the mint, and the committee do not discover any mode which can in future be relied on, for furnishing a regular and certain supply, but that of prohibiting the circulation of foreign coins, and converting them into bullion, which seems to have been the mode contemplated. In addition to the inconvenience attending this measure, the Committee are strongly impressed with an apprehension, that it will be ineffectual, unless the transporting bullion to the mint, and the replacing the value in coin, is to be at the risk and expense of the United States: for the difference in value, between bullion and coin, will be so small, that no individual would be induced to take upon himself the risk and expense. And the vast extent of the territory of the United States, the foreign commerce which is carried on from the various ports, almost wholly disconnected from, and independent of each other, and there being no place where the trade of this country is, or can be concentrated, will always make that risk and expense an object of no small importance.

The furnishing a supply of cents and half cents, sufficient for circulation, would, in the opinion of the committee, be a desirable object, but they are well satisfied that the mint, upon its present establishment, will not furnish such supply. The efforts of almost seven years have done very little towards it. Perhaps a more economical, and the most effectual mode, would be by contract.

Though the coining of gold and silver may, at times, be deemed expedient, there will still remain a doubt as to the propriety of keeping up the present mint establishment. And the Committee have no hesitation in declaring it as their opinion that a plan may be devised, which will be more eligible, and better comport with economy, and the interest of the United States, for securing every object of importance in relation to a national coin.

As the removal of the mint must be attended with expense, and probably a derangement of many of the officers, if a change of the system is to take place, the present is beyond a doubt the most convenient time for effecting it.

The Committee, therefore, recommend the following resolutions:

*Resolved*, That a committee be appointed to bring in a bill for repealing the first section of the act, entitled "An act establishing a mint, and regulating the coins of the United States," and such other sections and parts of sections of said act, and other acts, as relate to the establishment of a mint, and to provide for taking care of the materials and property appertaining to the mint, and which belong to the United States.

*Resolved*, That the Secretary of the Treasury be directed to report a plan for furnishing the United States with cents and half cents, and such other coins as shall be deemed necessary or expedient.

*A general statement of the expense of the Mint establishment, from its institution, to the 31st December, 1799.*

Incidental and contingent expenses and repairs of the mint, including purchase of ground and buildings thereon, in seventh street, Philadelphia.

From the institution of the mint to the 31st December, 1797,	-	-	-	-	\$73,773 96	
From 1st January to 31st December, 1798,	-	-	-	-	10,836 57	84,610 53

*Copper purchased for coinage.*

From the institution of the mint to the 31st December, 1797,	135,498 $\frac{3}{4}$ lbs.	-	-	34,427 48	
From 1st January to 1st December, 1798,	22,829 lbs.	-	-	7,110 22	41,537 70

*Salaries of the officers.*

From the institution of the mint to the 31st December, 1797,	-	-	-	-	46,494 15	
From 1st January to 31st December, 1798,	-	-	-	-	10,600 00	
Ditto ditto 1799,	-	-	-	-	10,600 00	67,694 15

*Wastage in the coinage of silver.*

For this sum, applied to make good the wastage, as settled at the treasury,	-	-	-	-	2,820 71	
Amount of warrants drawn on the Treasurer of the United States, for the mint establishment, including purchase of copper for coinage, in the year 1799, and exclusive of the salaries of the officers, the account of the expenditure thereof not fully settled,	-	-	-	-	16,672 93	
					<u>\$213,336 02</u>	

The payments of cents and half cents into the treasury, from the institution of the mint to 31st December, 1799, have been	-	-	-	-	-	<u>\$48,041 42</u>
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TREASURY DEPARTMENT, *Register's Office*, February 20, 1800.

JOSEPH NOURSE, *Register*.

6th CONGRESS.]

No. 149.

[1st SESSION.]

SALT DUTY.

COMMUNICATED TO THE SENATE, APRIL 3, 1800.

TREASURY DEPARTMENT, *April 3*, 1800.

SIR:

In obedience to the order of the Senate, of the 1st instant, I have the honor to transmit, herewith, an account exhibiting the duty collected upon salt imported into each of the United States, from the years 1793 to 1798, inclusively; the amount of allowances made to fishing vessels; and of bounties on the exportation of salted provisions and pickled fish, in the said States, respectively, during the same period.

I have the honor to be, very respectfully, sir, your obedient servant,

OLIVER WOLCOTT.

The Honorable the PRESIDENT of the Senate of the United States.

*A Statement exhibiting the Amount of Duty on Salt imported into the United States; of Allowances made to Vessels employed in the Fisheries; and of Bounties on Fish and Salted Provisions exported, annually, from the year 1793 to 1798, both inclusively.*

STATES.	FOR THE YEAR 1793.			FOR THE YEAR 1794.			FOR THE YEAR 1795.			FOR THE YEAR 1796.			FOR THE YEAR 1797.			FOR THE YEAR 1798.		
	Duty on salt imported.	Allowances to vessels employed in the fisheries.	Bounties on fish and salted provisions exported.	Duty on salt imported.	Allowances to vessels employed in the fisheries.	Bounties on fish and salted provisions exported.	Duty on salt imported.	Allowances to vessels employed in the fisheries.	Bounties on fish and salted provisions exported.	Duty on salt imported.	Allowances to vessels employed in the fisheries.	Bounties on fish and salted provisions exported.	Duty on salt imported.	Allowances to vessels employed in the fisheries.	Bounties on fish and salted provisions exported.	Duty on salt imported.	Allowances to vessels employed in the fisheries.	Bounties on fish and salted provisions exported.
New Hampshire,	2,910 82	1,971 50	220 37	3,767 72	2,838 30	266 35	6,425 86	1,554 70	233 10	11,104 36	1,359 30	299 48	11,015	1,362 30	120 62	15,532	1,677 68	500 17
Massachusetts, -	68,640 75	67,887 80	7,835 76	99,506 03	87,712 40	6,249 19	115,424 24	62,908 24	5,827 20	134,950 92	74,049 89	7,255 61	101,203	77,049 92	5,080 68	173,279	88,683 92	8,140 60
Vermont, -	195 48	-	-	814 80	-	-	491 16	-	-	446 58	-	-	444	-	-	1,023	-	-
Rhode Island, -	10,974 84	1,163 08	2,093 53	16,517 43	1,231 32	2,131 56	13,688 34	580 92	2,480 79	12,567 18	257 37	2,192 67	13,526	487 48	1,951 60	26,875	824 35	3,406 04
Connecticut, -	16,182 84	1,573 58	4,571 00	17,379 61	1,986 89	2,881 77	17,900 14	1,236 61	1,878 80	16,429 89	883 29	2,872 91	15,710	694 62	1,735 23	28,272	2,295 93	2,790 64
New York, -	29,182 11	369 36	1,145 92	61,117 26	-	1,345 57	65,623 72	-	3,448 80	70,665 49	339 78	2,617 90	53,319	716 44	1,806 66	89,969	1,202 42	1,973 02
New Jersey, -	1,464 73	-	77 85	-	-	-	-	-	44 10	-	-	-	-	-	-	2,221	-	-
Pennsylvania, -	26,511 50	-	431 25	46,292 57	-	278 00	31,000 09	-	450 00	56,882 72	-	542 61	42,510	-	609 21	57,427	-	1,044 33
Delaware, -	3,455 88	-	-	-	-	-	605 52	-	49 35	280 02	-	-	276	-	-	5,545	-	-
Maryland, -	23,847 42	-	158 40	32,734 85	-	356 19	16,792 48	-	231 67	36,012 61	-	243 45	27,909	-	697 92	47,393	-	587 53
Virginia, -	39,252 51	-	42 55	41,689 28	-	10 50	39,596 44	-	-	52,828 78	-	273 60	74,048	165 00	172 18	57,684	-	256 20
North Carolina,	10,019 25	-	154 53	15,217 42	-	248 72	21,041 51	-	211 50	24,233 83	-	681 76	19,106	-	224 43	25,952	-	521 59
South Carolina,	10,016 60	-	-	22,626 27	-	-	10,231 10	-	-	17,735 31	-	-	21,173	-	-	12,642*	-	-
Georgia, -	4,967 76	-	-	3,464 64	-	-	6,949 75	-	-	9,411 88	-	18 00	10,895	-	-	†	-	-
Total, Dolls.	247,622 48	72,965 32	16,731 16	361,127 88	93,768 91	13,767 85	345,770 35	66,280 47	14,854 81	443,549 57	76,889 63	16,998 99	391,134	80,475 76	12,398 53	543,810	94,684 30	19,220 12

TREASURY DEPARTMENT, *Register's Office*, April 3, 1800.

JOSEPH NOURSE, *Register*.

\* The accounts from the district of Charleston, for the two last quarters of 1798, have not been received. † The accounts from the State of Georgia have not been received for the year 1798.

6th CONGRESS.]

No. 150.

[1st SESSION.]

## MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 25, 1800.

TREASURY DEPARTMENT, April 25, 1800.

SIR:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, of this date, accompanied with sundry statements, which have been prepared in obedience to the act, entitled "An act establishing a mint, and regulating the coins of the United States," passed on the second of April, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

OLIVER WOLCOTT.

The Hon. the SPEAKER of the House of Representatives of the United States.

TREASURY DEPARTMENT, Comptroller's Office, April 25th, 1800.

SIR:

The statements marked A, B, C, and D, which I now lay before you, have been prepared in obedience to the seventh section of an act of Congress, of the second of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." These, with the statements which accompanied my letter of the 30th of January, 1799, afford as complete a view of the principal transactions of that institution, as the settlements hitherto made at the treasury enable me to give. They contain, I hope, all the information expected by the Legislature.

I have the honor to be, sir, with very great respect, your obedient servant,

JOHN STEELE.

The Hon. OLIVER WOLCOTT, Esq. Secretary of the Treasury.

## A.

*Statement of appropriations made by law for the Mint establishment, for the year 1798, with the amount of warrants drawn by the Secretary of the Treasury on said appropriations.*

Amount of warrants drawn on the Treasurer in favor of the mint, in the year 1798, - - -	\$7,000 00	Balance of the several appropriations for the mint establishment, unexpended on the 1st January, 1798, - - -	\$33,778 72
Balance remaining of the appropriations applicable, by law, to the mint establishment, on the 1st January, 1799, - - -	46,075 72	"An act respecting the mint," dated 27th May, 1796. - - -	7,597 00
		"An act making appropriations for the support of Government, for the year 1798," dated the 19th March, 1798, - - -	11,700 00
	\$53,075 72		\$53,075 72

## A—Continued.

*Statement of appropriations made by law for the payment of the salaries of the officers and clerks of the Mint, for the year 1798.*

Amount of warrants drawn on the Treasurer of the United States, for the salaries of the officers and clerks, for the year 1798, - - -	\$10,600 00	Balance of the several appropriations made by law for the payment of the officers and clerks, unexpended on the 1st Jan. 1798, as per former statement, - - -	\$1,565 77
Amount carried to the surplus fund, on the 31st December, 1798, - - -	1,565 77	"An act making appropriations for the support of Government, for the year 1798, and for other purposes," dated March 19th, 1798, - - -	10,400 00
		"An act to revive and continue in force the act respecting the compensation of clerks, and for other purposes," dated May 14th, 1798, - - -	200 00
	\$12,165 77		\$12,165 77

A—Continued.

Statement of the application of moneys advanced from the Treasury of the United States, for the support of the Mint establishment, from the 1st January to the 31st December, 1798.

The moneys paid by the treasurer of the mint, on warrants drawn on him by the Director, and admitted by the accounting officers of the Treasury of the United States, on the adjustment of his accounts, were as follows, viz:				Balance which remained to be accounted for by the treasurer of the mint, on the 1st January 1798, per Auditor's report, No. 9,543, and former statement furnished,		\$11,752 08
<i>Incidental and contingent expenses, and repairs of the Mint.</i>				<i>Amount advanced to the Treasurer of the Mint, viz.</i>		
For ten thousand eight hundred and thirty-six dollars and fifty-seven cents, being the amount expended for the requisite repairs, apparatus, machines, wages of workmen, and other expenses:				For the Mint establishment, advanced from the treasury,	\$7,000	
Paid from 1st January to 31st March,		\$3,770 82		Ditto, for this sum, to be passed by the Secretary of State to the credit of Thomas Pinckney, on the settlement of his accounts with the Department of State, being a balance due to him from the mint, and now transferred to said department,	222	
Paid from 1st April to 30th June,		2,958 65				
Paid from 1st July to 30th September,		1,528 55				
Paid from 1st October to 31st December,		2,578 55		For the salaries of the officers and clerks,	\$7,222 10,600	
<i>Copper purchased for coinage.</i>			\$10,836 57			17,822 00
For seven thousand one hundred and ten dollars and twenty-two cents, being the amount of the cost and charges of copper purchased for coinage:				Balance due from the United States to Benjamin Rush, treasurer of the mint, on the 1st January, 1799, per Auditor's report, No. 10,682,		1,793 42
<i>Pounds.</i>						
585 Purchased from 1st April to 30th June,		\$117 00				
Credited Mr. Pinckney, in this quarter, for loss on a bill of exchange remitted him to purchase copper, and for the nett amount of insurance, &c.		984 71				
22,244 Purchased from 1st July to 31st December,		1,101 71				
22,829		6,008 51				
<i>Wastage in the coinage of Silver.</i>			7,110 22			
For this sum, applied to make good deficiencies arising from wastage in the coinage of silver, per Auditor's report, No. 10,055,						
<i>Salaries of the officers and clerks of the Mint.</i>			2,820 71			
For ten thousand six hundred dollars, being the amount paid to the officers and clerks of the mint, for their compensations allowed by law:						
From 1st January to 31st March,		\$2,650 00				
From 1st April to 30th June,		2,650 00				
From 1st July to 30th September,		1,261 11				
From 1st October to 31st December,		4,038 89				
			10,600 00			
			\$31,367 50			\$31,367 50

## A—Continued.

*An account of cents and half cents paid into the Treasury of the United States by the Treasurer of the Mint, in the year 1798.*

Amount paid in the first quarter,	-	-	-	-	\$670 00
Amount paid in the second quarter,	-	-	-	-	960 00
Amount paid in the third quarter,	-	-	-	-	3,752 00
Amount paid in the fourth quarter,	-	-	-	-	2,215 00
					<u>\$7,597 00</u>

TREASURY DEPARTMENT, Register's Office, April 19th, 1800.

JOSEPH NOURSE, Register.

## B.

*Statement of appropriations made by law for the Mint establishment, for the year 1799, with the amount of warrants drawn by the Secretary of the Treasury on said appropriations.*

Amount of warrants drawn on the Treasurer in favor of the mint, for the services of the year 1799, \$28,172 93	Balance of the several appropriations made by law for the mint establishment, unexpended on the 1st January, 1799, - - - - -	\$46,075 72
Balance of the appropriations for the mint establishment, unexpended on 1st Jan. 1800, 31,202 79	"An act making appropriations for the support of Government, for the year 1799," dated the 2d March, 1799, - - - - -	13,300 00
		<u>\$59,375 72</u>
		\$59,375 72

## B—Continued.

*Statement of appropriations made by law for the payment of the salaries of the officers and clerks of the Mint, for the year 1799.*

Amount of warrants drawn on the Treasurer of the United States, for the salaries of the officers and clerks, for the year 1799, - - - - -	\$10,600 00	"An act making appropriations for the support of Government, for the year 1799," dated the second March, 1799, - - - - -	\$10,600 00
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## B—Continued.

*Statement of the application of moneys advanced from the Treasury of the United States, for the support of the Mint establishment, from the 1st of January to the 31st of December, 1799.*

Balance due from the United States to Benjamin Rush, treasurer of the mint, on the 1st of January, 1799, per report, No. 10,682, - - - - -	-	\$1,793 42
The moneys paid by the treasurer of the mint, on warrants drawn on him by the Director, and admitted by the accounting officers of the treasury of the United States, on the adjustment of his accounts, were as follow, viz:		
<i>Incidental and contingent expenses, and repairs of the Mint.</i>		
For 11,581 dollars and 46 cents, being the amount expended for the requisite repairs, apparatus, machines, wages of workmen, and other expenses:		
Paid from 1st January to 31st March, - - - - -	\$3,770 03	
From 1st April to 30th June, - - - - -	2,830 26	
From 1st July to 30th September, - - - - -	1,877 54	
From 1st October to 31st December, - - - - -	3,103 63	
		<u>11,581 46</u>
<i>Copper purchased for coinage.</i>		
For 12,438 dollars and 71 cents, being the amount of the cost and charges of copper purchased for coinage:		
Purchased from 1st of July, to the 31st December, 23,966 pounds, being the nett amount after deducting 31,671 pounds of rough copper and clippings, sold by the chief coiner, and the melter and refiner, for 5,888 dollars and 41 cents, and deducting also, 1,485 dollars and 76 cents, gained by exchange on bills remitted to London, - - - - -	-	12,438 71
<i>Wastage in coinage.</i>		
For this sum, applied to make good deficiencies, arising from wastage in the coinage of gold and silver, per auditor's report, No. 11,242, - - - - -	-	2,672 93
<i>Salaries of the Officers and Clerks of the Mint.</i>		
For ten thousand six hundred dollars, being the amount paid to the officers and clerks of the mint, for their compensations allowed by law:		
From 1st January to 31st March, - - - - -	2,650 00	
1st April to 30th June, - - - - -	2,650 00	
1st July to 31st December, - - - - -	5,300 00	
		<u>10,600 00</u>
Balance to be accounted for by Benjamin Rush, treasurer of the mint, on the 1st of January, 1800, per auditor's report, No. 11,242, - - - - -	-	5,059 74
		<u>\$44,146 26</u>



Amount advanced to the treasurer of the mint, for the mint establishment,	-	-	-	\$28,172 9 <sup>3</sup>
For the salaries of the officers and clerks, of the mint,	-	-	-	10,600 0 <sup>0</sup>
Benjamin Rush, his suspense account, in relation to the bill of exchange, stated to have been purchased by him for a remittance, but for which receipts have not been yet produced,	-	-	-	5,373 33
				<u>\$44,146 26</u>

## B—Continued.

Dr. { Benjamin Rush, Treasurer of the Mint, his suspense account, in relation to a bill, stated to have been remitted for the purchase of copper. } Cr.

To statement of the application of moneys, advanced from the treasury of the United States, for the support of the mint establishment in the year 1799; for this sum, being the amount of a bill stated to have been purchased and remitted by him, but which is suspended for want of vouchers, per Auditor's report, No. 11,242,	-	-	-	\$5,373 33
By balance to be accounted for by Benjamin Rush, treasurer of the mint, on 1st of Jan. 1800,				\$5,373 33
				<u>\$5,373 33</u>

## B—Continued.

*Account of cents and half cents paid into the Treasury of the United States by the Treasurer of the Mint, in the year 1799.*

Amount paid in the first quarter,	-	-	-	\$3,490 00
Amount paid in the second quarter,	-	-	-	953 18
Amount paid in the third quarter,	-	-	-	660 00
Amount paid in the fourth quarter,	-	-	-	4,283 50
				<u>\$9,386 68</u>

TREASURY DEPARTMENT, Register's Office, April 19th, 1800.

JOSEPH NOURSE, Register.

## C.

Dr. { Mint of the United States for Copper Coinage, shewing the amount purchased, the amount coined into cents and half cents, and the profit arising thereon, from the establishment thereof } Cr.

	Avoirdupois weight.	Troy weight.	Cost of Copper.		Avoirdupois weight.	Troy weight.	Value.
	lbs. oz. dwt.	lbs. oz. dwt.	Dolls. Cts.		lbs. oz. dwt.	lbs. oz. dwt.	Dolls. Cts.
To amount of rough copper purchased by Tristram Dalton, from the commencement of the institution to April 23, 1794, . . . . .	64,676 10 0			By amount of cents and half cents paid to Treasurer U. S. by Trist. Dalton, treasurer of mint, . . . . .	-	-	4,304 79
To amount of rough copper purchased by N. Way, treasurer of the mint, from April 24, 1794, to August 31, 1797, . . . . .	53,288 12 0			By amount of do. paid to do. by N. Way, do. . . . .	-	-	22,042 95
To amount of rough copper purchased by B. Rush, treasurer of the mint, from Sept. 1, 1797, to Dec. 31, 1799, . . . . .	9,905 0 0			By amount of do. paid to do. by B. Rush, do. . . . .	-	-	21,693 68
Total amount of rough copper purchased from the commencement of the institution to the 31st Dec. 1799, in both avoirdupois and Troy weights, together with the actual cost, . . . . .	127,870 6 0	155,398 0 0	32,913 12	Total amount paid to Treasurer U. S. from the commencement of the institution to 31st Dec. 1799, \$11,373, of the above sum of \$48,041 42, is composed of cents weighing 208 grs. each, equal in weight to, . . . . .	-	-	48,041 42
To balance, being the amount gained on the coinage of rough copper, . . . . .	-	-	6,526 58	\$36,668 42, being the residue, is composed of cents weighing 7 dwts. equal in weight to, . . . . .	-	41,069 2 0	
		155,398 0 0	39,439 70	By amount charged at debit to rough copper, being freight of copper nails, . . . . .	-	106,949 6 14	111 80
To am't of planchettes purchased from the commencement of the institution to 31st Dec. 1799, . . . . .	92,842 0 0	112,829 2 13	28,970 94	By amount allowed the chief coiner for wastage, from March 31, 1796, to March 30, 1799, valued at 20 cents per pound, . . . . .	-	-	
To balance, being the amount gained on the coinage of planchettes, . . . . .	-	-	11,199 11	By amount used for machinery, . . . . .	1,818 0 0	1,051 5 12	210 30
		112,829 2 13	40,170 05	By amount sold, for which the cash has been received and credited, . . . . .	31,671 0 0	2,209 4 10	433 48
				By amount sold, for which the cash has not yet been received, . . . . .	10,487 0 0	38,489 0 15	5,988 41
				By amount delivered to the melter and refiner, 30th March, 1799, . . . . .	294 4 0	12,744 7 9	1,980 87
				By amount reserved for casting machinery, &c. . . . .	1,685 0 0	357 7 2	58 80
				Total amount of planchettes purchased, . . . . .	-	2,047 8 19	337 00
				Deduct amount on hand at the mint 31st December, 1799, . . . . .	-	204,918 7 1	57,162 08
				Do. of cents and half cents, do. . . . .	55,101 5 1	-	-
					6,037 6 0	-	-
				Leaves this as the amount of planchettes coined, and included in the above sum of \$48,041 42, . . . . .	-	51,690 3 12	17,722 38
				Total amount of rough copper accounted for, . . . . .	-	153,228 3 9	39,439 70
				By balance of rough copper for which no account has been given, . . . . .	-	2,169 8 11	
					-	155,398 0 0	39,439 70
				By amount of planchettes coined, and included in the above sum of \$48,041 42; brought down, . . . . .	-	51,690 3 12	17,722 38
				By amount of planchettes on hand at the mint 31st December, 1799, . . . . .	-	55,101 5 1	18,891 91
				By amount of cents and half cents on hand December 31, 1799, . . . . .	-	6,037 6 0	2,070 00
				By amount of bills of exchange charged at par, being this sum more than the real cost, . . . . .	-	-	1,485 76
					-	112,829 2 13	40,170 05

## RECAPITULATION.

	lbs. oz. dwt.	lbs. oz. dwt.	Dolls. Cts.	Dolls. Cts.
Total amount of rough copper purchased as above, . . . . .		155,398 0 0,	which cost as above, . . . . .	32,913 12
Do. of planchettes do. . . . .		112,829 2 13,	do do do do . . . . .	28,970 94
		268,227 2 13		61,884 06
Total amount of rough copper accounted for as above, . . . . .	153,228 3 9,		which produced as above, . . . . .	39,439 70
Do. of planchettes do. . . . .	112,829 2 13,		do do do do . . . . .	40,170 05
		226,057 6 2		79,609 75
Amount of copper for which no account has been given, . . . . .		2,169 8 11	Amount gained on coinage, . . . . .	17,725 69

TREASURY DEPARTMENT, Register's Office, April 19, 1800.

JOSEPH NOURSE, Register.

## D.

*An Abstract Statement of the settlement, at the Treasury, of the account of the Treasurer of the Mint, from July 1st, 1798, to June 30th, 1799, exhibiting the balance in bullion, for which he remained accountable on the last settlement, and also the deposits of Bullion, value of Coins paid, allowances for wastage, balance remaining in the hands of the Officers of the Mint, and in the Bank of the United States.*

PERIOD OF SETTLEMENT.		BALANCE WHICH REMAINED TO BE ACCOUNTED FOR, JUNE 30TH, 1798, CONSISTING OF								DEPOSITES IN STANDARD	
FROM	TO	Gold in the hands of the Officers of the Mint, and Commissioners of Inspection.		Silver in the hands of the Officers of the Mint, and Commissioners of inspection.		Coins in the Bank of the United States.		Total value of balance.		Gold.	
		Weight.	Value.	Weight.	Value.	Of Gold.	Of Silver.			Weight.	Value.
		oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.			oz. dwt. gr.	Dolls. Cts.
July 1, 1798,	June 30, 1799.	207 11 1	3,689 74½	6,239 10 8	7,199 38	24,736 82	2,689 58	*38,315 52½		5,747 15 12	102,182 63½

\* This sum is \$347 50 less than the balance which appears by the statement marked D, formerly transmitted, to have remained to be accounted for on the 30th of June, 1798, and is composed of the sum of \$17 50, and \$330, mentioned in a note subjoined to the statement marked E, also formerly transmitted.

## D—Continued.

DEPOSITES IN STANDARD			Total value of Balance and Deposites.	COINS OF GOLD AND SILVER MADE AT THE MINT.							VALUE OF COINS PAID AT THE MINT.		Total value of Coins paid.
Silver.		Total value of Deposites.		Gold.				Silver.			Gold.	Silver.	
Weight.	Value.			Weight.	Eagles.	Half Eagles.	Quarter Eagles.	Weight.	Dollars.	Dimes.			
oz. dwt. gr.	Dolls. Cts.			Dolls. Cts.	oz. dwt. gr.	No.	No.	No.	oz. dwt. gr.	No.			
320,679 4 00	370,014 43½	472,197 07	510,512 59½	5,689 19 9	7,725	4,751	60	294,900 13 8	337,515	27,550	127,101 39½	336,528 37½	463,629 77

## D—Continued.

ALLOWANCE FOR WASTAGE.					BALANCE TO BE ACCOUNTED FOR.						
Gold.		Silver.		Total Value.	In the hands of the Chief Coiner.					In the hands of the Melter and Refiner.	
Weight.	Value.	Weight.	Value.		Gold.		Silver.		Total Value.	Gold.	
					Weight.	Value.	Weight.	Value.		Weight.	Value.
oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.
4 15 5	84 62½	290 16 15	335 57	420 19½	37 14 16	670 74	30,904 5 15	35,658 68	36,329 42	222 17 7	3,962 01½

## D—Continued.

BALANCE TO BE ACCOUNTED FOR.													
In the hands of the Melter and Refiner.			Commissioners of Inspection, for Assay Pieces.					Coins in the Bank of the United States.			Total amount of balance to be accounted for.		
<i>Silver.</i>		Total Value.	<i>Gold.</i>		<i>Silver.</i>		Total Value.	Gold.	Silver.	Total Value.	Gold.	Silver.	Total Value.
Weight.	Value.		Weight.	Value.	Weight.	Value.							
<i>oz. dwt. gr.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>	<i>oz. dwt. gr.</i>	<i>Dolls. Cts.</i>	<i>oz. dwt. gr.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>
820 19 23	947 33	4,909 34½	- "	-	1 18 19	2 23½	2 23½	2 50½	7,892 05½	7,894 56	4,635 26	44,500 30	49,135 56

TREASURY DEPARTMENT, Register's Office, April 24th, 1800.

JOSEPH NOURSE, Register.

*Summary Statement, exhibiting the value of the Coins made at the Mint; the amount of disbursements on account of that establishment; the amount allowed for wastage; the amount retained of deposits; and the amount gained on the coinage of Copper.*

	Dollars. Cts.	Dollars. Cts.
Value of gold coins made at the mint of the United States, from the 18th of July, 1794, to the 30th of June, 1798, per former statement marked D, - - -	- -	462,535 00
Ditto, of silver coins, made during the same period, per same statement, - - -	- -	709,558 75
Ditto, of gold coins, made from the 1st of July, 1798, to the 30th of June, 1799, per statement marked D, now transmitted, - - -	- -	101,155 00
Ditto, of silver coins, made during the same period, per same statement, - - -	- -	340,270 00
Total value of gold and silver coins, made at the mint, to June 30, 1799, - - -	- -	1,613,518 75
Ditto, of copper coins, made from the establishment of the mint, to the 31st of December, 1799, per statement marked C, now transmitted, viz:		
Amount paid to the Treasurer of the United States, - - -	48,041 42	
Ditto, on hand, - - -	2,070 00	50,111 42
Total value of gold and silver coins, made to the 30th of June, and of copper coins, made to the 31st of December, 1799, - - -	- -	1,663,630 17
Amount of disbursements on account of the mint establishment, from its institution, to the 31st of December, 1797, per former statement marked B, - - -	- -	154,695 59
Ditto, for the year 1798, per statement marked A, now transmitted, - - -	- -	31,367 50
Ditto, for the year 1799, per statement marked B, now transmitted, - - -	- -	37,293 10
Total amount of disbursements to the 31st of December, 1799, - - -	- -	223,356 19
Amount of wastage in the coinage of gold, from the 18th of July, 1794, to the 30th of June, 1798, per former statement marked D, - - -	1,127 45½	
Ditto, in the coinage of silver, during the same period, per same statement, - - -	3,945 99	
Ditto, in the coinage of gold, from the 1st of July, 1798, to the 30th of June, 1799, per statement marked D, now transmitted, - - -	84 62½	
Ditto, in the coinage of silver, during the same period, per same statement, - - -	335 57	
Total amount allowed for wastage, to the 30th of June, 1799, - - -	- -	5,493 64
Total amount of wastage to the 30th of June, and of disbursements to the 31st of December, 1799, - - -	- -	228,849 83
Deduct the following sums, viz:		
Amount retained of deposits to the 30th of June, 1799, agreeably to the accounts of the mint, adjusted at the treasury, - - -	1,446 86	
Amount gained on the coinage of copper, from the establishment of the mint to the 31st of December, 1799, per statement marked C, now transmitted, - - -	17,725 69	19,172 55
Leaves this sum as a nett charge on the coinage of bullion, to the 30th of June, and on the coinage of copper, to the 31st of December, 1799, exclusive of the sum of \$2,253 40, paid to John Vaughan, under an act of Congress of the 11th of February, 1800, being the amount allowed him for the difference on silver bullion, deposited by him at the mint, for coinage, previous to the month of December, 1795, - - -	- -	209,677 28

6th CONGRESS.]

No. 151.

[1st Session.]

## ADDITIONAL REVENUES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 30, 1800.

Mr. Harper made the following report:

The Committee of Ways and Means having, in a former report, (See No. 147) wherein they recommended a loan of three millions and a half for the service of the present year, adverted to the propriety of providing permanent revenues, equal to the interest of the debt to be incurred, and to the gradual and timely extinguishment of the principal, now beg leave to call the attention of the House again to that important subject; on which they submit the following report:

The first point which presented itself for the consideration of the committee, in examining this subject, was "the amount to which it would be proper to establish additional revenue at this time." This must depend on the present and future increase of permanent expenditure, compared with the probable amount of permanent revenue from existing taxes.

When Congress, in the year 1798, was compelled, by the continued aggressions of a foreign Power, to commence active and extensive preparations for defence, by sea and land, the ordinary expenditure of the Government, including the interest of the public debt, the payment on account of the principal, and an adequate allowance for occasional grants and incidental expenses, was something less than seven millions of dollars. No increase, of any consequence, has been made in this expenditure, since that time, except what was occasioned by the interest of the debt, which the measures necessary for the defence of the country forced Congress to contract. As this debt amounts to five millions, at eight per cent., the increase, on that account, is 400,000 dollars.

The continuation of those measures, for some time longer, having rendered it necessary, in the opinion of the House, to contract a further debt of three millions and a half, for the present year, that measure, if ultimately adopted, and carried into effect on the same terms with the former, which may perhaps be found unavoidable, will induce a further increase of 280,000 dollars in the ordinary expenditure of the Government, making, in the whole, an increase of 680,000 dollars for the interest of new loans.

It is known that, at the beginning of next year, a further addition of about 1,200,000 dollars must be made to the ordinary expenditure, for the interest and extinguishing annuity of the deferred debt: and that, in 1802, the payments on the foreign debt will be larger, by one million, than in the present year. In 1803 and 1804 those payments will be increased to two millions beyond their present amount; but, after that period, they will gradually diminish, and, in 1809, they will finally cease, by the extinguishment of the debt.

The committee, however, though they have thought it useful to extend their view to this more remote increase of expenditure, are of opinion that it is not necessary for Congress to make provision, now, on that subject. No part of this increase will take place till two years hence; and before that period arrives, Congress will have a better view of the political and financial situation of the country than at present, and will be better able to judge respecting the means of meeting the exigency. But yet, the certainty of this future increase proves the necessity of providing, as far as can be conveniently done, for that which has already taken place, or must soon happen; so that the burden may be divided between different periods, and as little as possible may be left to be done hereafter.

Neither do the committee think it necessary to make provision, during the present session, for the deferred debt. The political situation of the country is now far more uncertain, than, in all probability, it will be at the next meeting of Congress. Should it change for the better, as there is reason to hope, the augmentations now to be made, together with the increase of revenue which we may reasonably expect, from our present system, may be sufficient, with some small aids, for defraying this additional expense. If, on the contrary, our situation should remain the same, still we shall have more experience than we now possess of the operation of our present system, and of the effect of the war on our commerce and our revenue. The preparatory arrangements, moreover, for an amelioration and enlargement of our system, will then be completed, or in a much more advanced state than at present. We shall, consequently, be then in a better situation than we now are for judging whether a further augmentation will be necessary, to what extent it must be carried, and how it may best be made.

It is only for the interest of the loans of the present and last years, therefore, and for a sum equal to the reimbursement of the principal, within a convenient time, that the committee would propose to make provision, during the present session of Congress.

That interest, at the highest calculation, will amount to 680,000 dollars. It is known that an extinguishing annuity, or a sinking fund, equal to two per cent. on the principal of a debt, will, if steadily applied, extinguish it in about twenty-four years. This is the plan heretofore adopted by Congress for the extinguishment of the six per cent. stock; and the committee conceive that it may be safely adhered to, in all arrangements for a similar purpose: it appearing certain that, while adequate provision is made for the punctual discharge, within so short a period, of every new engagement, there can be but little reason to apprehend a dangerous or inconvenient accumulation of debt.

This annuity of two per cent. on the loans of the last and present years, admitting the latter to be fixed at 3,500,000 dollars, will amount to 170,000 dollars; and, added to the amount of interest, will produce an aggregate expenditure of 850,000 dollars, annually, for twenty-four years. As this annuity, however, by the terms of the former loan, which are likely to be found necessary in the present, also, cannot, until the end of ten years, be applied to the discharge of this particular debt, it must be employed, should Congress think fit to raise it, in the purchase of the public debt in general, by way of sinking fund. The committee are of opinion that every consideration of sound policy, and the best established principles of financial economy, are in favor of raising it.

At the period above referred to, the summer of 1798, the Government possessed a revenue of something more than eight millions of dollars, derived from the duties on imports and tonnage; the tax on domestic distilled spirits and stills, on retailers licences, on refined sugar, on carriages, and on sales at auction; the postage of letters; dividends of bank stock belonging to the United States; and some other less considerable branches of revenue. As the ordinary expenditure, at that time, was less than seven millions, there was a balance of a million and upwards in favor of the treasury.

Had the revenue continued equally productive in the subsequent year, 1799, there would have been no need of further provision at this time; since the above mentioned balance would have been more than sufficient to cover the increase of permanent expenditure. But that was not the case. The duties on imports and tonnage, which, in 1798, produced \$7,405,420, fell, in 1799, to \$6,437,886—a diminution of very nearly one million; and although the stamp duties, and perhaps the other branches of the internal revenue, were more productive in that year than in the former, yet that increase, amounting to only \$200,000, was far from sufficient to counterbalance the diminution in the imports and tonnage.

It is not, however, to be apprehended, in the opinion of the committee, that the diminution in question will be permanent. On the contrary, they suppose it to have resulted from two causes, of a temporary nature: first, the extensive depredations on our commerce, which took place in 1796, 1797, and 1798, especially the two former, the full effect whereof was not felt in the revenue, till 1799, because it was in that year that the duties on the imports of 1798 became payable; and secondly, the great re-exportation of foreign commodities in 1799, which amounted to 45,523,335 dollars, exceeding, by 12,000,000 dollars, those of any former year, and which drew from the treasury very great sums in drawbacks. As this branch of the revenue is bottomed on the consumption of the country, which, notwithstanding occasional fluctuations, has a constant progressive increase with the increase of population and wealth, the committee conceive that it may be expected soon to regain its former level, and gradually to augment. In proof of which they remark, that the first quarter of the present revenue year, the returns of which are before the House, exceeds in product the first quarter of the last year, or of 1797, and very nearly equals that of 1798.

This event, however, though highly probable, as it seems to them, being still uncertain, and the revenue, in its present state, being unequal to the increased scale of expenditure, resulting from the interest of this and the last year's loans, and to a reasonable provision for deficiencies, and for the extinguishment of the principal; the committee conceive it proper, and even indispensable, to provide, at present, for the additional sum of \$850,000, at the least. More, they think, will not now be necessary.

Having come to this conclusion, as to the amount of the sum which it would be expedient to provide for at this time, they next turned their attention to the ways and means of making the provision.

As the official situation of the Secretary of the Treasury gives him more exact and extensive information, on the subject of revenue, than any other person can be supposed to possess, and enables him to form the most correct opinions respecting the probable operation, and comparative merits, of different schemes of taxation, the committee thought it proper to address their inquiries, in the first instance, to him, and to wait for the result of his deliberations, before they should decide. For this purpose was written the letter, of which a copy, No. 1, is subjoined to this report.

In his answer, which, together with the statements therein referred to, No. 2, is also hereto annexed, the Secretary proposes to augment the duties on several kinds of wine; to raise those articles which now pay a duty of ten per centum ad valorem, to 12½ per centum; and to make a new arrangement respecting drawbacks on goods re-exported, the effect of which would be, to impose a tax from about 15 to about 18 per centum of their whole amount,

on the drawbacks now allowed. This effect would be produced, by refusing, altogether, the drawback on certain articles, which are enumerated in the paper C, accompanying the Secretary's letter, and by withholding a greater or less part of it on a variety of other articles, in the manner stated in the paper B, referred to in the same letter.

The Secretary has informed the committee that he expects, from these three measures, should they be adopted, an addition to the revenue of about \$900,000 annually. But he has not stated what part of this addition he expects from each measure separately. The two first he proposes to make perpetual. The third, the tax on drawbacks, he would continue no longer than during the present war in Europe.

When they proceeded to the examination of this plan, they found no difficulty as to that part of it which relates to the augmentation of duties.

Wines, indeed, are now highly taxed; but, being a mere luxury, which is consumed solely by people in affluent or easy circumstances, they appear to be a very proper object of revenue; and it is not apprehended that a moderate increase of the duty would diminish the consumption, or endanger smuggling. This reasoning, as the committee conceive, will be confirmed by a statement of the amount of duties on wines, which is annexed to this report, No. 3, and from which it appears that, from 1794 to 1797, inclusive, the nett product of those duties has increased from \$457,308 to \$524,135, although no additional duty has been laid during that period. The returns for 1798 are too incomplete to be taken into the calculation. During the latter part of that period, indeed, there has been a fall in this product, as in that of many other branches of the revenue; but it appears from the average, that this fall is more than counterbalanced by the rise in the former part, and the committee conceive that such fluctuations, arising from accidental and transient causes, are always to be expected, and that the average of a number of years can alone afford a safe criterion whereby to judge on subjects of this kind.

It is, moreover, to be observed, that the duties on wines have, hitherto, been injudiciously laid, so as to produce a strong temptation to enter high priced wines, which pay a very high duty, under the names of those of a low price, whereon the duty is comparatively low. There is reason to believe, as the committee are informed by the Secretary of the Treasury, that much loss to the revenue has already been experienced from this cause. The plan contained in his new tariff, the paper B, proposes to remove this cause, by a different adjustment of the duties in question.

As the average product of the duties on wines appears, by the statement No. 3, to be upwards of \$600,000, an addition of 20 per cent. on the amount of the present duty would produce \$120,000. This addition, it is conceived, might be safely made, in the manner proposed by the Secretary of the Treasury.

As to the articles paying a duty of 10 per cent. ad valorem, which are very numerous, and of great value, including all woollen goods, white cottons, and nankeens, with other articles of less importance, the committee are of opinion, with the Secretary of the Treasury, that an additional duty of two and a half per centum on the value of the article may safely be laid on them. The present duties on all articles paying a rate per centum, ad valorem, of which the ten per cent. constitute a great proportion, probably two thirds, were fixed in 1792, except a few, which were raised from 10 to 12½ per cent. in 1797; and they produced their full effect in 1793: from the end of which latter year, until the end of 1798, the nett product of those duties rose from \$2,319,817 to 2,717,657, as appears by a statement, No. 4, which is subjoined to this report. The increase, indeed, must probably have been greater, as the returns for the last mentioned year, 1798, are very incomplete—two quarters being wanting from Philadelphia, as many from Charleston, and four from Savannah; which deficiencies will, probably, be found to have produced a greater deduction from the product in 1798, than can have been made up for by the additional duties laid in 1797. This progressive increase, notwithstanding the intermediate fluctuation, appears to the committee to prove, satisfactorily, that the importation of the articles in question is not injuriously affected by the present duty; which may, therefore, be safely augmented to the amount proposed.

There is another consideration on this head, which is conceived to be of great weight. These articles are all imported from distant places, on general freight, and in ships of great value; which circumstances so much increase the difficulty and hazard of smuggling, as to leave little danger of its being attempted, under the operation of any duties that the consumption will bear. They are, moreover, in the same situation with many other articles, such as muslins, muslinets, and colored cottons, which now pay the proposed duty of 12½ per cent.

The average nett product of the ad valorem duties, from 1794 to 1798, inclusive, a period of five years, being \$3,181,173, as appears from the statement above mentioned, No. 4, it follows that, if the ten per cents be supposed to constitute two thirds of the whole mass, which is probably the case, the additional 2½ per cent. proposed to be laid on them would produce 600,000 dollars.

As to the third proposition of the Secretary, the tax on drawbacks, it appeared liable to more doubt.

In support of the plan, it was urged, that the great mass of our re-exportation consists in commodities, chiefly sugar and coffee, which we bring from the East and West Indies, and afterwards carry to Europe, for the consumption of France, Holland, and Germany; and in East India and China goods, wherewith we supply the people of the West Indies and of South America. That the commerce of France, Holland, and Spain, being annihilated by the events of the war, and that of Sweden and Denmark very inconsiderable, the carrying trade may be considered as almost exclusively possessed by the English and ourselves. That the English, being at war with France, Spain, and Holland, and thereby excluded from the ports of those nations in Europe, Asia, and America cannot enter into competition with us, in the business of supplying their possessions, especially those in South America and the West Indies, with East India and China goods; and that we, consequently, having the exclusive possession of this traffic, may lay what price we please on the goods re-exported; and, of course, may compel the consumers to repay to us the tax laid on those goods here, by the refusal of part of the drawback. That the same reasoning will apply, in a great degree, to the supply of Europe with sugar, coffee, and other East and West India commodities, because France, Holland, and Spain, being shut against the English, by the war, they cannot become our competitors for the direct supply of those countries. That, as to the indirect supply, through the ports of Germany and Portugal, especially the former, which are by far the most considerable, we can furnish it on better terms than they; because they are excluded from many of the countries where the commodities are produced, and because their trade with the north of Germany is exposed to great danger and interruption from the French and Dutch privateers. And finally, that the English are the less able to enter into a competition which we ought to dread, inasmuch as the monopoly of their East India trade, by a particular company, prevents individual enterprise and ingenuity from being excited in carrying it on, upon the best terms; and as the English Government itself has laid a duty on exports, during the war, equal to that proposed by the plan under consideration: so that her merchants and ours being on an equal footing, in that respect, they could not under-bid us in the foreign markets to which both resort.

From hence, it was concluded that, while the war in Europe, and the present state of things resulting from it, shall continue, a tax on drawbacks, such as that proposed, would be a tax, not on our own commerce or our own merchants, but on foreign nations, who, being the consumers of the re-exported commodities, whereon the tax would fall in the first instance, and being compelled, during the war at least, to purchase those commodities from us alone, would be under the necessity of repaying to us the tax, in addition to the price which we should otherwise demand.

To this it was answered, that the whole argument rests on the supposition of our being able to effect two things, both of which are of a very uncertain nature, namely, to monopolise the business of supplying the countries in question with East and West India and China commodities, and to compel those commodities to touch first at our own ports, before they are carried to the places where they are consumed: it being clear that if, by raising the price of the commodities, we should raise up competitors, who would under-bid us in the foreign markets; or should, by taxing them on their arrival in our own ports, render it the interest of our merchants to carry them directly from the places of their production, to the places where they are to be consumed, without landing them in this country; we should, in either case, lose the duty: in the first, by ruining altogether the trade, whereon it must depend; and in the second, by turning the trade away from our own ports, where alone the duty can be collected.

Whether we should be able to monopolise the business in question, to such an extent as to have it in our power to lay our own price on the commodities which compose it, was said to be very uncertain, for various reasons: First, because the English possess very far the greater part of those places, in the East and West Indies, where the va-

luable commodities consumed in Europe are produced, and their merchants can carry them directly from thence to the ports of Germany, or of Denmark and Sweden, from whence they would easily find their way into Holland and France. Secondly, because the duty on exports laid in England, may easily be avoided by her merchants, by means of going directly to the foreign markets, instead of first touching at home; and the danger of privateers is greatly lessened, by the convoy which she gives to her trade, and the great number of her squadrons and cruising frigates in those seas—circumstances whereby her trade is, probably, rendered more secure than ours. And thirdly, because, although her merchants cannot carry the East India and China goods, directly, to the French, Spanish, and Dutch possessions, in the West Indies and South America, they can, and do carry those goods, in immense quantities, to their own islands; from whence they are known to find their way, by means of an illicit trade, perhaps connived at by those employed to prevent it, into the places, of which we suppose ourselves to possess the exclusive supply.

As to the example of England, which is said to have laid our export duty, analogous to the tax or drawbacks now proposed, it was observed, in the first place, that the experiment in England has not been long enough made to enable us to judge of its success; secondly, that, so far as time has furnished information on that head, the experience of England is against the plan, her exports having diminished since the period when that tax was laid; and thirdly, that what is called a tax on exports in England, is, in fact, a premium paid for convoy, which the Government, in consideration of this premium, engages to furnish, and does furnish, to every ship sailing from her ports—an arrangement which enables shippers to obtain their insurance at a lower rate; so that the duty on exports, instead of being a tax on the trade of England, is merely a part of the premium of insurance, which the merchants pay to the Government, instead of paying it to the underwriters: whereas, in our case, as we give no convoy, it would be a mere tax on our trade, which our merchants must pay in the first instance, and might or might not, be able to get back from the consumers.

If they should prove unable to get it back from the consumers, by reason of the competition, which the augmentation of price, consequent to the duty, might create or increase, the trade must, in the end, be ruined; and with it must perish, not only a great portion of our revenue, and of our navigation, the basis of our future maritime strength, but also of the industry of our sea port towns, which is nourished and sustained by our navigation.

If, on the other hand, they should prove able to levy this tax, ultimately, on the consumers, still, it was urged, would the question remain, whether the tax would be sufficient to induce the merchants to avoid our own ports, and either to go directly to the consumers, from the places where the commodities are produced, or, where that cannot be done, to touch at some ports where no such duty is laid; in either of which cases, we should not only lose the revenue expected from this duty, but also affect, to a degree not easily foreseen, all those branches of industry, in our country, which are connected with the landing, storage, and re-shipment of goods, and the arrival, repair, and supply of ships.

The duty of two and a half per cent. on the amount of a valuable cargo, it was observed, is a premium sufficient to afford a very strong temptation to avoid our own ports. Men of small capital, who could only import parcels of goods on freight, might not be able to do this, and therefore, must pay the duty; while large capitalists, who import entire cargoes, in their own or in chartered ships, might be able to do it, and thus avoid the duty; whereby a monopoly would be created, to the very great detriment of our commercial interest—the prosperity of which depends far more on the mass of small capitalists than on the small number of great ones.

It was further urged, that this measure, so hazardous in itself, and the mischiefs whereof, should it prove unsuccessful, must always take place, and may have become irremediable, before they can be perceived, is by no means necessary, since the two first parts of the Secretary's plan, the additional duties on wines, and the ten per cent. articles, will afford an additional revenue of from six to seven hundred thousand dollars; to which might be added 200,000 dollars by a half cent per pound additional on brown sugar; and 50,000 dollars by a like addition, per pound, on coffee—making, in the whole, an additional revenue of at least 900,000 dollars; which is more, by 50,000 dollars, than the sum proposed to be raised.

It was shown, by a statement of the duties on brown sugar, for six successive years, which is annexed to this report, No. 5, that the nett product of that article, at a duty of one and a half cents per pound, from the beginning of 1793 to the end of 1797, a period of five years, increased from 646,715 dollars, to 735,671 dollars; and that the average nett product, for a period of six years, from 1793 to 1798, inclusive, was 586,292 dollars. It was contended that, although an addition of half a cent was made to that duty in 1797, and the product in 1798, nevertheless, appeared to be less than in former years, being only 630,791 dollars, as stated from the returns, yet no conclusion unfavorable to the duty could be drawn from thence; because the returns for that year, were very deficient; two quarters being wanting from Philadelphia and Charleston, and four from Savannah; which, probably, had reduced the apparent amount much more than the actual receipt had been augmented by the additional duty.

Hence, it was inferred, that the consumption and importation of brown sugar had not been injuriously affected by the former duty; and that the average nett product being at the rate of 200,000 dollars, for every half cent of duty, that sum might be expected from the proposed augmentation.

On the subject of coffee, it was shown, by a statement of the duties on that article, for six successive years, from 1793 to 1798, inclusive, which is also annexed hereunto, No. 6, that the average nett product of those duties, during the period in question, was 498,762 dollars, although the returns for the last year in the period were incomplete, as has been already stated, and no addition has been made to the duty since 1792. Hence, it was inferred that an additional half cent might safely be laid on that article also; which, as the present duty is five cents per pound, would produce 50,000 dollars.

Such were the arguments, for and against the proposed tax on drawbacks; and such the objects of revenue, which it was thought might, with more safety and propriety, be adopted in its stead.

The committee did not deem it their province to pronounce any decision on these points, but solely to bring them into the view of the House, and submit them to its consideration.

There was, however, one proposal made, which does not appear to them to be of a doubtful nature, and which they have, therefore, thought it proper to recommend.

In the act allowing drawbacks, there is a provision, that one per cent. on the whole amount of them shall be retained, in order to defray the expense of management. Afterwards, one quarter per cent. was added to this first deduction, in lieu of stamp duties on debentures. It has been suggested by the Secretary of the Treasury, that the sum thus retained is found insufficient to defray the expenses incident to the allowance of drawbacks; and the committee are of opinion that it will be proper to double it. In that case, the reduction made by the Government, for the expense of management, and in lieu of stamp duties on debentures, will amount to about 100,000 dollars annually, which, as the present amount does not exceed 50,000 dollars, will be a further addition to the revenue of 50,000 dollars.

Having thus brought the whole subject into view, as fully as seemed to them to be proper, the committee beg leave, in order to take the sense of the House, on the various matters stated in their report, to submit to its consideration the following resolutions.

1st. *Resolved*, That it is expedient to lay an additional duty of ——— per centum on the amount of the present duty upon wines imported into the United States.

2d. *Resolved*, That it is expedient to lay an additional duty of ——— per centum ad valorem on such goods, wares, and merchandises, imported into the United States, as are now subject to a duty of ten per cent. ad valorem.

3d. *Resolved*, That it is expedient to lay a tax on drawbacks allowed by law, for goods re-exported from the United States, according to the plan proposed in the letter of April the 10th, 1800, from the Secretary of the Treasury to the Committee of Ways and Means.

4th. *Resolved*, That it is expedient to lay an additional duty of ——— per pound on brown sugar and coffee imported into the United States.



5th. *Resolved*, That it is expedient to retain ——— per centum on all drawbacks allowed for goods re-exported from the United States, for the expenses incident to the allowance thereof, and in lieu of the stamp duties on debentures, in addition to the sums heretofore directed, by law, to be so retained for the aforesaid purposes.

No. 1.

COMMITTEE ROOM, *February 14th*, 1800.

The Committee of Ways and Means, Sir, conceiving it proper for Congress to establish, during the present session, permanent revenues equal to the interest of the loan which may be necessary to make this year, and perhaps, to that of last year also, the amount of which two charges will, probably, not fall short of six hundred and eighty thousand dollars, annually, have directed their attention to the inquiry, "from what sources this additional revenue may be drawn, with the least difficulty to the Government, and the greatest ease to the public." Before, however, they come to any final resolution on so important and difficult a subject, they wish to obtain your opinion on the following points:

1st. Admitting the necessity of providing for both loans, can the requisite sum, or any considerable part of it, be raised by an addition to the duties on certain articles imported? What are those articles, and to what amount may new duties be laid on them? The committee have thought of wines, spirits, brown sugars, and woollen cloths. Salt, also, has been suggested as an article on which a further duty might, perhaps, be laid.

2d. Admitting a further duty to be laid on wines, and spirits imported, will it not be necessary to make a corresponding augmentation on the tax on stills, and domestic distilled spirits? and can such augmentation be made, with due regard to the situation of remote parts of the country?

3d. What would be the policy of abandoning, altogether, the idea of augmenting the imposts, and resorting to an internal tax, by way of excise, on wines, spirits, coffee, teas, and sugars? or, would it be better to adopt both modes, in part?

4th. As a change will, probably, be made this year, in the mode of stamping, which will render it proper to call in and change the stamps, might not those duties be safely augmented, so as to raise a further sum of one hundred thousand dollars?

5th. Might not a national lottery be established, so as to raise from one hundred thousand to one hundred and fifty thousand dollars, annually? and how far would such a mode of taxation be advisable?

In addition to your opinion on these several points, Sir, the committee would be much obliged by the communication of any ideas which may have occurred to you on the subject in general. And as the interest and extinguishing annuity of the deferred debt will commence next year, they beg you to take into view the means of providing for those objects, likewise.

With the highest respect, I have the honor to be, Sir, &c.

ROBERT G. HARPER.

*The Honorable the Secretary of the Treasury.*

TREASURY DEPARTMENT, *April 10th*, 1800.

SIR:

I have, with the aid of the best information which I could obtain, deliberately considered the important questions, upon which, on behalf of the Committee of Ways and Means, you have been pleased to request my opinion.

Although, according to my view of the subject, the public debts have not hitherto, considerably increased, since the establishment of the existing Government, yet, as the expenditure, at the present time, considerably exceeds the stated income from duties and taxes, an augmentation of the revenue appears to be advisable.

The sources from which this revenue may be expected, with the greatest ease to the community, are believed to be the following:

1st. From an increase of duties on the importation, and a new arrangement of drawbacks, payable on the exportation of certain articles of foreign growth or manufacture.

2d. From a new modification of the duties on stills employed in the distillation of spirits from domestic materials.

3d. From a duty on the transfer of real property, to be collected by stamps.

The first mentioned subject being the most complex, and of great importance, considered both in relation to the interests of commerce and the revenue, is separately presented to the consideration of the committee.

The paper herewith transmitted, marked A, exhibits a view of the rates of duties, at present levied on imports; that marked B is respectfully offered as a substitute.

It is proposed to increase the duties on several kinds of wines, and generally to impose a duty of twelve and a half per centum ad valorem, on the merchandise at present subject to duties at ten per centum; a few articles only, of no great importance, are placed in the list of goods subject to rate of fifteen per centum.

It is known to the committee that the quantities of articles of foreign growth or manufacture, which are imported into the United States, for the purpose of being exported, have greatly increased, and are still increasing; the sum of one and one quarter per centum upon the duties, at present retained, is found, on calculation, to be hardly sufficient to defray the custom house expenses, occasioned by this branch of business. After a very close examination of the subject, it is my opinion that the revenue may be increased, and the manufactures of the country encouraged, by reducing the drawback in the mode proposed, without injury to commerce.

This opinion will, it is believed, receive a confirmation, from an examination of the commercial and financial systems, and actual situation of the countries, with which our commerce of importation and exportation is, at present, prosecuted; to guard, however, against the consequences of any mistake, it is respectfully proposed that the present rates of drawback shall be allowed, after the termination of the present war in Europe.

I have the honor to be, with the greatest respect, Sir, &c.

OLIVER WOLCOTT.

*The Honorable ROBERT G. HARPER, Esq. Chairman of the Committee of Ways and Means.*

TREASURY DEPARTMENT, *April 12th*, 1800.

SIR:

In compliance with your request, I have the honor to inform you that, if the tariff of duties and drawbacks, which accompanied my communication of yesterday, shall be established, the revenue will probably receive an addition of about nine hundred thousand dollars per annum.

I have added, at your request, a particular list of the articles upon which the duties are proposed to be increased or varied.

I have the honor to be, with respect, Sir, &c.

OLIVER WOLCOTT.

*The Honorable ROBERT G. HARPER, Esq.*

## A.

*Abstract of all the articles of merchandise which are subject to specific rates of duty, on their importation into the United States.*

		IF IMPORTED IN	
		American ships or vessels.	Foreign ships or vessels.
		Cents.	Cents.
Ale, beer, and porter, in casks or bottles,	per gal.	8	8 $\frac{4}{5}$
Boots,	per pair	75	82 $\frac{1}{2}$
Cards, playing,	per pack	25	27 $\frac{1}{2}$
Ditto wool and cotton,	per doz.	50	55
Cables and tarred cordage,	per cwt.	180	198
Candles of tallow,	per lb.	2	2 $\frac{1}{2}$
Ditto, wax, or spermaceti,	do.	6	6 $\frac{3}{4}$
Cheese,	do.	7	7 $\frac{7}{10}$
Cocoa,	do.	2	2 $\frac{1}{10}$
Chocolate,	do.	3	3 $\frac{3}{10}$
Cordage and yarn untarred,	per cwt.	225	247 $\frac{1}{2}$
Coal,	per bush.	5	5 $\frac{1}{2}$
Coffee,	per lb.	5	5 $\frac{1}{2}$
Cotton,	do.	3	3 $\frac{3}{10}$
Glauber salts,	per cwt.	200	220
Hemp,	do.	100	110
Indigo,	per lb.	25	27 $\frac{1}{2}$
Lead and musket ball, (d.)	do.	1	1 $\frac{1}{10}$
All other manufactures of lead, or in which lead is the chief article,	do.	1	1 $\frac{1}{10}$
Malt,	per bush.	10	11
Molasses,	per gal.	4	4 $\frac{2}{5}$
Nails,	per lb.	2	2 $\frac{2}{5}$
Pack-thread and twine,	per cwt.	400	440
Pepper,	per lb.	6	6 $\frac{3}{5}$
Pimento,	do.	4	4 $\frac{2}{5}$
Salt weighing more than 56 lbs. per bushel, (a.)	per 56 lb.	20	22
Ditto. weighing 56 lbs. per bushel, or less,	per bush.	20	22
Steel,	per cwt.	100	110
Spirits, distilled in foreign countries, from grain.			
First proof,	per gal.	28	30 $\frac{4}{5}$
Second do.	do.	29	31 $\frac{9}{10}$
Third do.	do.	31	34 $\frac{1}{10}$
Fourth do.	do.	34	37 $\frac{2}{5}$
Fifth do.	do.	40	44
Sixth do.	do.	50	55
From other materials.			
First proof,	per gal.	25	27 $\frac{1}{2}$
Second do.	do.	25	27 $\frac{1}{2}$
Third do.	do.	28	30 $\frac{4}{5}$
Fourth do.	do.	32	35 $\frac{2}{5}$
Fifth do.	do.	38	41 $\frac{4}{5}$
Sixth do.	do.	46	50 $\frac{3}{5}$
Spirits distilled in the United States, imported in the same ship or vessel in which they had been previously exported from the United States, from molasses. (c.)			
First proof,	per gal.	14	14
Second do.	do.	15	15
Third do.	do.	16	16
Fourth do.	do.	18	18
Fifth do.	do.	22	22
Sixth do.	do.	29	29
From materials of the growth and produce of the United States.			
First proof,	per gal.	7	7
Second do.	do.	8	8
Third do.	do.	9	9
Fourth do.	do.	11	11
Fifth do.	do.	13	13
Sixth do.	do.	18	18
Spikes,	per lb.	1	1 $\frac{1}{10}$
Shoes and slippers of silk,	per pair	25	27 $\frac{1}{2}$
Ditto. other shoes and slippers for men and women, clogs, and goloshoes,	do.	15	16 $\frac{3}{5}$
Ditto other shoes and slippers, for children,	do.	10	11
Soap,	per lb.	2	2 $\frac{1}{2}$
Sugars, brown,	do.	2	2 $\frac{1}{2}$
Ditto, white clayed,	do.	3	3 $\frac{3}{10}$
Ditto, white powdered,	do.	3	3 $\frac{3}{10}$
Ditto, all other clayed or powdered,	do.	2	2 $\frac{1}{2}$
Ditto, lump,	do.	6 $\frac{1}{2}$	7 $\frac{3}{5}$
Ditto, loaf, (b.)	do.	9	9 $\frac{9}{10}$
Ditto, other refined,	do.	6 $\frac{1}{2}$	7 $\frac{3}{5}$
Sugar candy,	do.	9	9 $\frac{9}{10}$
Snuff, (b.)	do.	22	24 $\frac{1}{2}$

## A—Continued.

		IF IMPORTED IN	
		American ships or vessels.	Foreign ships or vessels.
Teas from China, and India.			
Tea, bohea,	per lb.	12	17½
Ditto, souchong, and other black teas,	do.	18	27
Ditto, hyson, imperial, gunpowder, or Gomee,	do.	32	50
Other green teas,	do.	20	30
Teas from Europe.			
Tea, bohea,	do.	14	17½
Ditto, souchong and other black teas,	do.	21	27
Ditto, hyson, imperial, gunpowder, or Gomee,	do.	40	50
Other green teas,	do.	24	30
Teas from any other place.			
Tea, bohea,	do.	17	18½
Ditto, souchong or other black teas,	do.	27	29½
Ditto, hyson, imperial, gunpowder, or Gomee,	do.	50	55
Other green teas,	do.	30	33
Tobacco, manufactured, other than snuff, (b.)	do.	10	11
Wines, in casks, bottles or other vessels.			
Wine, London particular Madeira,	per gal.	56	61½
Ditto, London market do.	do.	49	53½
Ditto, other do. do.	do.	40	44
Ditto, Burgundy and Champagne,	do.		
Ditto, Sherry,	do.	33	36½
Ditto, St. Lucar,	do.	30	33
Ditto, Lisbon and Oporto,	do.	25	27½
Ditto, Teneriffe, Fayal and Malaga,	do.	20	22
Ditto, all other wines, whenever 40 per cent ad valorem would be more than 30 cents per gallon in American, and 33 cents per gallon in foreign vessels, or less than 10 cents per gallon in American, and 11 cents in foreign vessels, are then subject, in the former case, to	do.	30	33
And in the latter case to	do.	10	11

## NOTES.

(a.) The additional duty laid on salt by the act of July 8, 1797, is limited to the end of the present session of Congress.

(b.) The additional duties laid on *loaf sugar*, *snuff*, and *manufactured tobacco*, by the act of June 5, 1794, are limited (by the act of March 3, 1795) to March 1, 1801.

(c.) It is questionable whether spirits of this description can now be legally imported—Vide 12 sect. of the act of May 8, 1792, 4 sect. of the act of June 5, 1794, and 103 sect. of the collection law. The rates of duty, as exhibited in the last printed table of duties, are incorrect, being *one cent less* in each case than just, arising from the *additional duty of one cent* laid on molasses, by the act of March 3, 1797.

(d.) These articles, to wit: *lead* and *musket ball*, are exempted from duty (by the act of June 14, 1797, and continued by the act of April 7, 1798,) until the end of the present session of Congress.

*Abstract of sundry articles of merchandise which are subject to ad valorem rates of duty, on their importation into the United States.*

	IF IMPORTED IN	
	American ships or vessels.	Foreign ships or vessels.
	Per cent.	Per cent.
Anchors,	10	11
Bottles in which wine, ale, beer, porter, or any other liquor is imported,	10	11
Brass, iron, or steel locks, hinges, hoes, anvils, and vises,	10	11
Blank books,	10	11
Brushes,	10	11
Canes, walking sticks, and whips,	10	11
Cambricks,	10	11
Clothing, ready made,	10	11
Glass black quart bottles,	10	11
Gauzes,	10	11
Gunpowder, (a.)	10	11
Laces and lawns,	10	11
Lampblack,	10	11
Linen manufactures, or of which linen is the material of chief value, not printed, stained, or colored,	10	11
Writing and wrapping paper,	10	11
Pasteboards, parchment, or vellum,	10	11
Pictures and prints,	10	11

## A—Continued.

	IF IMPORTED IN	
	American ships or vessels.	Foreign ships or vessels.
	Per cent.	Per cent.
Printing types, - - - - -	10	11
Sail cloth, - - - - -	10	11
Saddles, or parts thereof, - - - - -	10	11
Satins, and other wrought silks, - - - - -	10	11
Toys, not otherwise enumerated, - - - - -	10	11
All goods not otherwise particularly enumerated and described, - - - - -	10	11
Chintzes, and colored calicoes, or muslins, and all printed, stained, or colored goods or manufactures of cotton or of linen, or of both, or of which cotton or linen is the material of chief value, or cotton manufactures not printed, stained, or colored, - - - - -	12½	13¾
Muslins and muslinets, whether printed, stained, colored or otherwise, - - - - -	12½	13¾
Nankeens, - - - - -	12½	13¾
Velvets and velverets, - - - - -	12½	13¾
Wood manufactured (exclusive of cabinet wares) - - - - -	12½	13¾
Fire and side arms, or parts thereof, not otherwise enumerated, - - - - -	15	16½
Artificial flowers, feathers, and other ornaments for women's head-dresses, - - - - -	15	16½
Aniseed, - - - - -	15	16½
Brass cannon, (a.) - - - - -	15	16½
All other manufactures of brass, - - - - -	15	16½
Bonnets, hats, and caps, of every kind, - - - - -	15	16½
Buttons of every kind, - - - - -	15	16½
Buckles, shoe and knee, - - - - -	15	16½
Cabinet wares, - - - - -	15	16½
Carpets and carpeting - - - - -	15	16½
Cartridge paper, - - - - -	15	16½
Capers, - - - - -	15	16½
China ware, - - - - -	15	16½
Cinnamon, cloves, currants, and comfits - - - - -	15	16½
Copper manufactures, - - - - -	15	16½
Clocks and watches, or parts of either, - - - - -	15	16½
Cutlasses, (a.) - - - - -	15	16½
parts thereof, - - - - -	15	16½
Dates and figs, - - - - -	15	16½
Dolls, dressed and undressed, or parts thereof, - - - - -	15	16½
Medicinal drugs, except those commonly used for dying, - - - - -	15	16½
Fans, or parts thereof, - - - - -	15	16½
Fringes, laces, lines, tassels, and trimmings, commonly used by upholsterers, coachmakers, and saddlers, - - - - -	15	16½
Floor cloths and mats, or parts of either, - - - - -	15	16½
Fruits of all kinds, - - - - -	15	16½
Window glass, - - - - -	15	16½
Ginger, - - - - -	15	16½
Gloves and mittens, of every kind, - - - - -	15	16½
Gold, silver, and plated ware, - - - - -	15	16½
Gold and silver lace, - - - - -	15	16½
Glue, - - - - -	15	16½
Hangers, or parts thereof, - - - - -	15	16½
Hair powder, - - - - -	15	16½
Cast, slit, or rolled iron, and all manufactures of iron, steel, or brass, or of which either of these metals is the article of chief value, not being otherwise particularly enumerated, - - - - -	15	16½
Jewelry and paste work, - - - - -	15	16½
Leather, tanned and tawed, and all manufactures of leather, or of which leather is the article of chief value, not otherwise particularly enumerated, - - - - -	15	16½
Lemons and limes, - - - - -	15	16½
Marble, slate, and other stone, bricks, tiles, tables, mortars, and other utensils of marble or slate, and generally all stone and earthen ware, - - - - -	15	16½
Mace, - - - - -	15	16½
Millinery, ready made, - - - - -	15	16½
Muskets and firelocks, with bayonets suited to the same, (a.) - - - - -	15	16½
without bayonets, or parts of either, - - - - -	15	16½
Mustard in flour, - - - - -	15	16½
Nutmegs, - - - - -	15	16½
Oranges, - - - - -	15	16½
Olives, - - - - -	15	16½
Oil, - - - - -	15	16½
Pewter manufactures, - - - - -	15	16½
Paper hangings, - - - - -	15	16½
Sheathing paper, - - - - -	15	16½
Painters colors, whether dry, or ground in oil, except those commonly used in dying, - - - - -	15	16½
Pistols, or parts thereof, (a.) - - - - -	15	16½
Pickles of all sorts, - - - - -	15	16½
Powders, pastes, balls, balsams, ointments, oils, waters, washes, tinctures, essences, or other preparations or compositions, commonly called sweet scents, odors, perfumes, or cosmetics, and all powders or preparations for the teeth or gums, - - - - -	15	16½
Plums and prunes, - - - - -	15	16½
Raisins, - - - - -	15	16½
Starch, - - - - -	15	16½
Swords, or parts thereof, (a.) - - - - -	15	16½

## A—Continued.

	IF IMPORTED IN	
	American ships or vessels.	Foreign ships or vessels.
	<i>Per cent.</i>	<i>Per cent.</i>
Stockings, - - - - -	15	16½
Tin manufactures, - - - - -	15	16½
Wafers, - - - - -	15	16½
Coaches, chariots, phaetons, chairs, chaises, solos, or other carriages, or parts of either, - - - - -	20	22
All glass, and manufactures thereof, not otherwise particularly enumerated, - - - - -	20	22
Girandoles, or parts thereof, - - - - -	20	22
Looking glass, - - - - -	20	22
All wines, excepting those charged with specific rates of duty, 40 per cent. ad valorem, excepting when that rate exceeds 30 cents per gallon in American vessels, and 33 cents per gallon in foreign vessels, or is less than 10 cents per gallon in American vessels, or 11 cents per gallon in foreign vessels, - - - - -	40	44

(a.) These articles, to wit: *gun powder, brass cannon, cutlasses, muskets, and firelocks, with bayonets suited to the same, pistols, and swords*, are exempt from duty (by the act of June 14, 1797, and continued by the act of April 7, 1798) until the end of the present session of Congress.

NOTE.—The duties on all the foregoing articles of merchandise, whenever they amount to fifty dollars, (as well on those subject to specific as on those liable to duties ad valorem) may be drawn back on exportation of the same within one year from the respective importations, excepting *one quarter per cent. of the duties, and one half cent per per gallon on spirits, and one and a quarter per cent. of the duties on all other merchandise whatever.*

*List of articles which are exempt from duty on their importation into the United States.*

1. Bullion.
2. Tin in pigs and plates.
3. Old pewter.
4. Brass teutenage.
5. Iron and brass wire.
6. Copper in plates, pigs, and bars.
7. Lapis caliminaris.
8. Saltpetre.
9. Sulphur.
10. Plaster of paris.
11. Unmanufactured wool and wood.
12. Dying woods.
13. Dying drugs.
14. Raw hides and skins.
15. Undressed furs of every kind.
16. Sea stores of ships or vessels.
17. Philosophical apparatus, specially imported for any seminary of learning.
18. Wearing apparel, and other personal baggage, and the tools or implements of a mechanical trade only, of persons who arrive in the United States.
19. All goods intended to be re-exported to a foreign port or place, in the same ship or vessel in which they shall be imported.
20. All articles of the growth or manufacture of the United States, upon which no drawback, bounty, or allowance, has been paid or admitted.

## B.

*Abstract of the duties proposed to be imposed on the importation of goods, wares, and merchandise, into the United States, and of the drawback proposed to be allowed on the exportation thereof to foreign countries.*

ARTICLES SUBJECT TO DUTY.	In what manner the duties are imposed.	Proposed rates of duties when imported in ships or vessels of the U. States.	Proposed rates of drawback.
		Per cent.	Per cent.
Coaches, chariots, phaetons, chairs, chaises, solos, or other carriages, or parts of either,	<i>ad valor.</i>	20	
Glass, and all manufactures thereof, not otherwise particularly enumerated,	do	20	17½
Girandoles, or parts thereof,	do	20	
Looking-glass, mirrors, and all silvered plate glass,	do	20	
Spermaceti, whale oil, and all other oils of sea animals, other than the produce of the fisheries of the United States,	do	20	
Fire and side arms, or parts thereof, not otherwise enumerated,	do	15	
Artificial flowers, feathers, and other ornaments for women's head dresses,	do	15	
Anniseed,	do	15	
Brass cannon,	do	15	
All other manufactures of brass,	do	15	12½
Blank books,	do	15	
Bonnets, hats, and caps, of every kind,	do	15	
Brushes of all kinds,	do	15	
Buttons of every kind,	do	15	12½
Buckles, shoe and knee,	do	15	12½
Cabinet wares, and, generally, all manufactures in wood,	do	15	
Canes, walking sticks, or whips,	do	15	
Carpets and carpeting,	do	15	12½
Cartridge, sheathing, wrapping, writing, and other paper of all kinds,	do	15	
Capers,	do	15	
China ware,	do	15	10
Cinnamon, cloves, currants, and comfits,	do	15	12½
Copper manufactures,	do	15	12½
Clothing, ready made,	do	15	
Clocks and watches, or parts of either,	do	15	
Cutlasses, or parts thereof,	do	15	
Dates and figs,	do	15	
Dolls, dressed or undressed, or parts thereof,	do	15	
Medicinal drugs, except those commonly used for dyeing, and specially enumerated,	do	15	12½
Fans, or parts thereof,	do	15	12½
Fringes, laces, lines, tassels, and trimmings of all kinds,	do	15	
Floor cloths and mats, or parts of either,	do	15	12½
Fruits of all kinds,	do	15	
Glass, window,	do	15	12½
Unsilvered plates,	do	15	
Gloves and mittens of every kind,	do	15	
Gold, silver, and plated ware, or gold or silver plate,	do	15	
Gold and silver lace,	do	15	
Glue,	do	15	
Hangers, or parts thereof,	do	15	
Hair powder,	do	15	
Cast, slit, or rolled iron, and all manufactures of iron, steel, or brass, or of which either of these metals is the article of chief value, not being otherwise particularly enumerated,	do	15	12½
Jewelry and paste work,	do	15	
Leather, tanned and tawed, and all manufactures of leather, or of which leather is the article of chief value, not otherwise particularly enumerated,	do	15	
Lemons and limes,	do	15	
Marble, slate, and other stone, brick, tiles, tables, mortars, and other utensils of marble or slate, and generally, all stone and earthen ware,	do	15	12½
Mace,	do	15	12½
Millinery, ready made,	do	15	
Muskets and firelocks, with bayonets suited to the same,	do	15	
Muskets and firelocks, without bayonets, or parts of either,	do	15	
Mustard in flour,	do	15	
Nutmegs,	do	15	12½
Oranges,	do	15	
Olives,	do	15	
Oil, viz. salad, linseed, and other vegetable oil,	do	15	
Pewter manufactures,	do	15	12½
Paper hangings,	do	15	
Parchment or vellum,	do	15	
Painters' colors, whether dry or ground in oil, except those commonly used in dyeing,	do	15	
Pistols, or parts thereof,	do	15	
Pickles of all sorts,	do	15	
Powders, pastes, balls, balsams, ointments, oils, waters, washes, tinctures, essences, or other preparations or compositions commonly called sweet scents, odors, perfumes, or cosmetics, and all powders or preparations for the teeth or gums,	do	15	
Plums and prunes,	do	15	

## B—Continued.

ARTICLES SUBJECT TO DUTY.	In what manner the duties are imposed.	Proposed rates of duty when imported in ships or vessels of the U. States.	Proposed rates of drawback.
		Per cent.	Per cent.
Raisins, - - - - -	<i>ad valor.</i>	15	
Starch, - - - - -	do	15	
Swords, or parts thereof, - - - - -	do	15	
Stockings, - - - - -	do	15	12½
Tin manufactures, - - - - -	do	15	12½
Wafers, - - - - -	do	15	
Anchors, - - - - -	do	12½	10
Cambrics, - - - - -	do	12½	10
Chintzes, and colored calicoes or muslins, and all printed, stained, or colored goods or manufactures of cotton or linen, or of both, or of which cotton or linen is the material of chief value, or cotton manufactures, not printed, stained, or colored, - - - - -	do	12½	10
Gauzes, - - - - -	do	12½	10
Gunpowder, - - - - -	do	12½	10
Lampblack, - - - - -	do	12½	10
Linen manufactures, or of which linen is the material of chief value, not printed, stained, or colored, and not specially enumerated, - - - - -	do	12½	10
Muslins and muslinets, whether printed, stained, colored, or otherwise, - - - - -	do	12½	10
Nankeens, - - - - -	do	12½	7½
Pictures and prints, - - - - -	do	12½	10
Printing types, - - - - -	do	12½	10
Sail cloth, - - - - -	do	12½	10
Satins, and other wrought silks, - - - - -	do	12½	10
Toys, not otherwise enumerated, - - - - -	do	12½	10
Woollen manufactures, and all articles of which wool is the material of chief value, not otherwise specially enumerated, - - - - -	do	12½	10
All goods, wares, or merchandise; not otherwise enumerated and described, - - - - -	do	12½	10
ARTICLES SUBJECT TO SPECIFIC DUTIES.			
Ale, beer, porter, cider, or perry, in bottles, not exceeding, in capacity, one quart each, including the duty on said bottles, - - - - -	per doz.	Cents. 30	Cents.
Ditto, in casks or other vessels, - - - - -	per gal.	8	
Boots, - - - - -	per pair,	75	
Cards, playing, - - - - -	per pack,	20	
Ditto, wool and cotton, - - - - -	per doz.	50	
Cables, and tarred cordage, - - - - -	per cwt.	180	150
Candles, of tallow, - - - - -	per lb.	2	
Ditto, wax or spermaceti, - - - - -	ditto,	6	6
Cheese, - - - - -	ditto,	10	
Cochineal, - - - - -	ditto,	1½	
Cocoa, - - - - -	ditto,	2	1¼
Chocolate, - - - - -	ditto,	3	
Cordage and yarn, untarred, - - - - -	per cwt.	225	
Coal, - - - - -	per bushel,	5	
Coffee, - - - - -	per lb.	5	4½
Cotton, - - - - -	ditto,	3	2½
Glauber, and other medicinal salts, - - - - -	per cwt.	200	
Ginger, - - - - -	per lb.	2	80
Hemp, - - - - -	per cwt.	100	24
Indigo, - - - - -	per lb.	25	
Lead and musket balls, - - - - -	ditto,	1	
All other manufactures of lead, or in which lead is the chief article, - - - - -	ditto,	1	
Malt, - - - - -	per bushel,	10	
Molasses, - - - - -	per gal.	4	
Nails, - - - - -	per lb.	2	3
Packthread and twine, - - - - -	per cwt.	400	
Pepper, - - - - -	per lb.	6	350
Pimento, - - - - -	ditto,	4	5
Salt, weighing more than 56 lbs. per bushel, - - - - -	per lb.	20	3½
Ditto, weighing 56 lbs. per bushel, or less, - - - - -	per bushel,	20	16
Steel, - - - - -	per cwt.	100	16
Spirits distilled in foreign countries, viz: from grain: - - - - -			
First proof, - - - - -	per gal.	28	27
Second proof, - - - - -	ditto,	29	28
Third proof, - - - - -	ditto,	31	30
Fourth proof, - - - - -	ditto,	34	33
Fifth proof, - - - - -	ditto,	40	39
Sixth proof, - - - - -	ditto,	50	49
From other materials. - - - - -			
First proof, - - - - -	per gal.	25	24
Second proof, - - - - -	ditto,	25	24
Third proof, - - - - -	ditto,	28	27
Fourth proof, - - - - -	ditto,	32	31
Fifth proof, - - - - -	ditto,	38	37
Sixth proof, - - - - -	ditto,	46	45

## B—Continued.

ARTICLES SUBJECT TO SPECIFIC RATES OF DUTY.		Proposed rates of duty when imported in ships or vessels of the U. States.	Proposed rates of drawback.
		Cents.	Cents.
Spirits distilled in the United States, imported in the same ship or vessel in which they had been previously exported from the United States. From molasses:			
First proof, - - - - -	per gal.	14	13
Second proof, - - - - -	ditto,	15	14
Third proof, - - - - -	ditto,	16	15
Fourth proof, - - - - -	ditto,	18	17
Fifth proof, - - - - -	ditto,	22	21
Sixth proof, - - - - -	ditto,	29	28
From materials of the growth and produce of the United States.			
First proof, - - - - -	per gal.	7	6
Second proof, - - - - -	ditto,	8	7
Third proof, - - - - -	ditto,	9	8
Fourth proof, - - - - -	ditto,	11	10
Fifth proof, - - - - -	ditto,	13	12
Sixth proof, - - - - -	ditto,	18	17
Spikes, - - - - -	per lb.	2	
Shoes and slippers of silk, - - - - -	per pair,	25	
Other shoes for men and women, clogs and goloshoes, - - - - -	ditto,	16	
Other shoes and slippers for children, - - - - -	ditto,	10	
Soap, - - - - -	per lb.	3	2½
Sugars, brown, - - - - -	ditto,	2	1½
Ditto, white clayed, - - - - -	ditto,	3	2½
Ditto, white powdered, - - - - -	ditto,	3	
Ditto, all other clayed or powdered, - - - - -	ditto,	2	1½
Ditto, lump, - - - - -	ditto,	6½	5½
Ditto, loaf, - - - - -	ditto,	9	8
Ditto, other refined sugar, - - - - -	ditto,	6½	5½
Sugar candy, - - - - -	ditto,	9	8
Snuff, - - - - -	ditto,	22	
Tea from China and India.			
Tea, bohea, - - - - -	per lb.	12	11½
Ditto, souchong, and other black teas, - - - - -	ditto,	18	17½
Ditto, hyson, imperial, gunpowder, or Gomee, - - - - -	ditto,	32	31
Other green teas, - - - - -	ditto,	20	19
From Europe.			
Tea, bohea, - - - - -	per lb.	14	13
Souchong and other black teas, - - - - -	ditto,	21	20
Hyson, imperial, gunpowder, or Gomee, - - - - -	ditto,	40	39
Other green teas, - - - - -	ditto,	24	23
From any other place.			
Tea, bohea, - - - - -	ditto,	17	16
Souchong and other black teas, - - - - -	ditto,	27	26
Hyson, imperial, gunpowder, or Gomee teas, - - - - -	ditto,	50	49
Other green teas, - - - - -	ditto,	30	29
Tobacco manufactured, other than snuff, - - - - -	ditto,	10	9
Wines, in casks, bottles, or other vessels.			
Wine, London particular Madeira, - - - - -	per gal.	56	54
Ditto, Malmsey, - - - - -	ditto,	56	54
Other Madeira wines, - - - - -	ditto,	49	47
Burgundy, champagne, Rhenish, and Tokay, - - - - -	ditto,	40	38
Sherry, - - - - -	ditto,	35	33
St. Lucar, - - - - -	ditto,	32	30
Claret, and all other wines not enumerated, when imported in bottles or cases, - - - - -	ditto,	32	32
Lisbon and Oporto, - - - - -	ditto,	28	26
Teneriffe, Fayal, Malaga, St. George, and other Western Islands, - - - - -	ditto,	25	23
All other wines, when otherwise imported than in bottles or cases, - - - - -	ditto,	20	18

All goods, wares, and merchandise, imported in ships or vessels, not of the United States, to be subject to the several rates of duties herein before specified and enumerated; with an addition of ten per centum thereon, except in the cases in which an additional duty is specially laid on any goods, wares, or merchandise, which may be imported in such ships or vessels.

*List of articles exempted from duty on their importation into the United States.*

Bullion, or foreign gold or silver coin.

Tin, in pigs and plates,

Pewter, in pigs or bars,

Brass teutenage,

Iron and brass wire,

Copper, in plates, pigs and bars,

Lapis calimmaris,

Saltpetre.

Crude Sulphur.

Plaster of Paris.

Unmanufactured wool and wood,

Dying woods.

} When imported in cases or packages of not less than 300 weight each.



Dying drugs, viz. oil of vitriol, galls, roman vitriol, copperas, crude tartar, verdigris, alum.

Madder and wood.

Raw hides and skins,

Undressed furs of every kind, } When imported from the river Mississippi, or by land or inland navigation from the dominions of a foreign Power, immediately adjoining the United States.

Sea-stores of ships or vessels.

Philosophical apparatus, specially imported for any seminary of learning.

Wearing apparel, and other personal baggage, and the tools or implements of a mechanical trade only, of persons who arrive in the United States.

Horses, cattle, and other live stock, masts, timber, planks and boards, and generally all unmanufactured articles of the growth or product of the dominions of any foreign Power, immediately adjoining the United States, not being particularly enumerated as subject to duties, when directly imported from the river Mississippi, or by land or inland navigation, from the dominions of a foreign Power immediately adjoining to the United States.

All goods intended to be re-exported to a foreign port or place in the same ship or vessel in which they shall be imported, not having been previously landed in the United States.

All goods, wares, or merchandise, brought into the United States by ships or vessels which may arrive in distress, and which, being deposited in warehouses, under the direction of the proper officer of the customs, shall be exported in the ship or vessel in which the same arrived, or if such ship or vessel shall be lost, or condemned as unfit for repair, which shall be exported in some other ship or vessel, within three months after the arrival of such goods, wares, or merchandise, within the United States: provided, that the benefit of this provision shall not be extended to cases where the master and other officers of the vessel arriving in distress shall have failed to conform to the regulations prescribed by law, or shall have illicitly landed or concealed any goods, wares, or merchandise, which arrived in such vessel.

All articles of the growth or manufacture of the United States, upon which no drawback, bounty, or allowance, has been paid or admitted.

*Note of the alterations of existing Duties proposed by the preceding Tariff.*

Unsilvered plate glass is, at present, subject to duties at 20 per centum ad valorem. It is proposed to reduce the duty to 15 per centum, being the general duty on glass manufactures.

Spermaceti, whale oil, and other oils of sea animals, *other than the produce of the American fisheries.* This is a new item in the tariff of duties; no revenue is expected, as no foreign fish oil is consumed in the United States. The enumeration is made to settle a question which has arisen under the existing law.

Blank books,

Brushes,

Canes, walking sticks and whips,

Clothing, ready-made,

Writing and wrapping paper,

Laces, other than those used by up-

holsterers, coach-makers, and

saddlers,

Brass, iron, or steel locks, hoes, hin-

ges, anvils and vises,

Pasteboards, parchment, or vellum,

saddles, or parts thereof.

Anchors,

Cambrics,

Gauzes,

Gunpowder,

Lampblack,

Linen manufactures not otherwise enumerated,

Pictures and prints,

Printing types,

Sail cloth,

Satins and other wrought silks,

Toys, not otherwise enumerated,

Woollen manufactures, not otherwise enumerated,

All goods not otherwise enumerated, and not specially exempted from duties.

Sufficient quantities of most of these articles are made in the country to supply the demands: the revenue from all of them is inconsiderable. Iron and brass manufactures, in general, are now subject to 15 per cent. duties. It is proposed to raise all these articles from 10 to 15 per centum, principally with the view of rendering the custom house business less complex.

All these articles are at present subject to 10 per cent. ad valorem. It is proposed to increase the duties to 12½ per centum ad valorem.

*Specific Duties.*

*Ale, beer, porter, cider, or perry, in bottles.*—The alteration in the duty from a charge on the gallon of ale, beer, and porter, to the dozen, is proposed merely to diminish the trouble of the officers; the duty is not increased.

*Cochineal.*—This has been a free article; but little is consumed in the United States. It is supposed to be proper to subject it to a small transit duty of 1½ cents per pound.

*Ginger.*—This is now subject to 15 per centum ad valorem. It is proposed to render the duty specific, at two cents per pound.

*Playing cards.*—The duty proposed to be reduced five cents per pack.

*Spikes* are now charged with one cent per pound. It is proposed to lay the same duty as on nails, with which spikes are frequently confounded.

*Wines.*—It is proposed to add *Malmsey Madeira* wine to the highest class, and to change the second and third qualities of *Madeira* wine at one and the same rate. It is found that but little wine is entered except of the first and third rates.

*Rhenish and Tokay wines* to be classed with burgundy and champagne, at 40 cents per gallon.

*Sherry and St. Lucar wines* to be charged with two cents per gallon additional duties.

*Lisbon and Oporto wines* to be charged with three cents additional duties.

*Claret*, and other wines not enumerated, when imported in *bottles* or *cases*, to form a new class, to be charged with 32 cents per gallon.

*Teneriffe, Fayal, Malaga, St. George, and other Western Islands.*—It is proposed that the duties on wines of these descriptions, be increased 3 cents per gallon.

Instead of the duty on *other wines*, which now vibrates between 30 and 11 cents per gallon, it is proposed to establish a specific duty of 20 cents per gallon.

The rates of drawback proposed to be allowed on each article are inserted in the tariff.

## C.

*List of articles on which it is proposed to allow no drawback.*

Coaches, chariots, phaetons, chairs, chaises, solos, or other carriages, or parts of either.	Mustard in flour.
Girandoles, or parts thereof.	Oranges.
Looking-glass, mirrors, and all silvered plate glass.	Olives.
Spermaceti whale oil, and all other oils of sea animals, other than the produce of the fisheries of the United States.	Oil, viz. sallad, linseed, and other vegetable oils.
Fire and side arms, or parts thereof, not otherwise enumerated.	Paper hangings.
Artificial flowers, feathers, and other ornaments for women's head dresses.	Parchment or vellum.
Annisseed.	Pistols, or parts thereof.
Brass cannon.	Pickles of all sorts.
Blank books.	Powders, pastes, balls, balsams, ointments, oils, waters, washes, tinctures, essences, or other preparations, or compositions, commonly called sweet scents, odors, perfumes, or cosmetics, and all powders or preparations for the teeth or gums.
Bonnets, hats, and caps, of every kind.	Plums and prunes.
Brushes of all kinds.	Raisins.
Cabinet wares, and generally all manufactures of wood.	Starch.
Canes, walking sticks, or whips.	Swords, or parts thereof.
Cartridge, sheathing, writing, wrapping, and other paper of all kinds.	Wafers.
Capers.	Gunpowder.
Clothing, ready made.	Lampblack.
Clocks and watches, or parts of either.	Pictures and prints.
Cutlasses, or parts thereof.	Printing types.
Dates and figs.	Toys, not otherwise enumerated.
Dolls, dressed or undressed, or parts thereof.	Ale, beer, porter, cider, or perry, in bottles.
Fans, or parts thereof.	Do. do. do. do. do. in casks or other vessels.
Fringes, laces, lines, tassels, and trimmings of all kinds.	Boots.
Fruits of all kinds.	Cards, playing.
Glass unsilvered plates.	Cards, wool and cotton.
Gloves and mittens of every kind.	Candles, of tallow, wax, or spermaceti.
Gold, silver, and plated ware, or gold or silver plate.	Cheese.
Gold and silver lace.	Cochineal.
Glue.	Chocolate.
Hangers, or parts thereof.	Cordage and yarn, untarred.
Hair powder.	Coal.
Jewelry and paste work.	Glauber and other medicinal salts.
Leather, tanned and tawed, and all manufactures of leather, or of which leather is the article of chief value, not otherwise particularly enumerated.	Lead and musket-balls, and all other manufactures of lead, or of which lead is the chief article.
Lemons and limes	Malt.
Millinery, ready made.	Nails.
Muskets and firelocks, with or without bayonets, or parts of either.	Steel.
	Spikes.
	Shoes and slippers of all kinds.
	Snuff.

## No. 3

*Duties and Drawbacks on Wines.*

	In 1793.	In 1794.	In 1795.	In 1796.	In 1797.
Duties, - -	\$469,834 90	\$752,657 01	\$867,398 10	\$886,062 43	\$775,322 00
Drawbacks, - -	12,526 11	44,564 88	79,163 33	299,570 47	251,187 00
Nett, - -	\$457,308 79	\$708,092 13	\$788,233 77	\$586,491 96	\$524,135 00

## RECAPITULATION.

In 1793, - - - - -	\$457,308 79
In 1794, - - - - -	708,092 13
In 1795, - - - - -	788,233 77
In 1796, - - - - -	586,491 96
In 1797, - - - - -	524,135 00
	5) 3,064,261 65
Average, - - - - -	\$612,852 33

## No. 4.

### *Duties and Drawbacks on Merchandise.*

	In 1794.	In 1795.	In 1796.	In 1797.	In 1798.
Duties, - -	\$2,339,323 73	\$3,563,441 30	\$4,515,073 63	\$3,580,074 00	\$3,228,232 00
Drawbacks, - -	19,506 47	85,828 41	240,461 16	463,906 60	510,575 00
Nett, - -	\$2,319,817 26	\$3,477,612 89	\$4,274,612 47	\$3,116,167 40	\$2,717,657 00

### RECAPITULATION.

In 1794,	-	-	-	-	-	-	-	-	\$2,319,817	26
In 1795,	-	-	-	-	-	-	-	-	3,477,612	89
In 1796,	-	-	-	-	-	-	-	-	4,274,612	47
In 1797,	-	-	-	-	-	-	-	-	3,116,167	40
In 1798,	-	-	-	-	-	-	-	-	2,717,657	00
									5)	15,905,867 02
Average,	-	-	-	-	-	-	-	-	\$3,181,173	40

## No. 5.

### *Duties and Drawbacks on Brown Sugar.*

	In 1793.	In 1794.	In 1795.	In 1796.	In 1797.	In 1798.
Duties, - -	\$660,350 36	\$666,677 62	\$902,801 40	\$883,425 66	\$1,218,131 00	\$1,263,212 00
Drawbacks, - -	13,634 55	155,760 46	295,378 92	497,187 85	482,460 00	632,421 00
Nett, - - -	\$646,715 81	\$510,917 16	\$607,422 48	\$386,237 81	\$735,671 00	\$630,791 00

### RECAPITULATION.

[illegible]

NOTE.—Two quarters of 1798 are wanting from Philadelphia, two from Charleston, and four from Savannah, which must lessen the foregoing average more than it could have been increased by the additional duty of one-half cent per pound, as that duty did not commence till July 1st, 1797, and could have produced little or no effect till 1798.

## No. 6.

### *Duties and Drawbacks on Coffee.*

	In 1793.	In 1794.	In 1795.	In 1796.	In 1797.	In 1798.
Duties, - -	\$1,396,652 00	\$1,680,163 00	\$2,694,902 00	\$2,829,062 26	\$2,820,073 00	\$2,556,561 00
Drawbacks, - -	169,928 00	1,141,523 00	1,949,168 78	3,102,982 68	2,299,646 00	2,321,589 00
Nett, - - -	\$1,226,724 00	\$538,640 00	\$745,733 22		\$520,427 00	\$234,972 00

### RECAPITULATION.

In 1793,	-	-	-	-	-	-	-	-	\$1,226,724 00
In 1794,	-	-	-	-	-	-	-	-	538,640 00
In 1795,	-	-	-	-	-	-	-	-	745,733 22
In 1797,	-	-	-	-	-	-	-	-	520,427 00
In 1798,	-	-	-	-	-	-	-	-	234,972 00
						Total,	-	-	\$3,266,496 22
In 1796, deducted for excess of drawback over duties,	-					-	-	-	273,920 42
									6) 2,992,575 80
						Average,	-	-	\$498,762 63

6th CONGRESS.]

No. 152.

[1st Session.]

## PUBLIC DEBT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MAY 8, 1800.

Mr. GRISWOLD, from the committee who were appointed, on the twentieth of March, to examine the accounts of the United States, relating to the public debt, and to report the amount respectively incurred and extinguished, and, generally, such facts as relate to the increase or diminution of the same, since the establishment of the Government of the United States, under the present constitution, made the following report:

That, for the purpose of obtaining every statement from the treasury which could elucidate the subject of inquiry, they addressed a letter to the Secretary of that Department, on the twenty-fourth of March, a copy of which is subjoined to this report, and, on the twenty-ninth of April they received his answer, transmitting sundry statements, numbered from 1 to 9, inclusive, and exhibiting, in the most clear and satisfactory manner, the most important of the treasury operations in relation to the debt, from the commencement of the present Government. These statements, together with three letters from the Secretary, on this subject, are now submitted to the House; and, although it is certainly possible that some trivial errors may have taken place in the details which these documents contain, yet the committee are perfectly confident that the general results which they produce must be correct.

The statements numbers 1 and 2; contain an account of the receipt and expenditure of all public money, from the commencement of the Government, and, whilst they show the application of the revenue to the debt, they will present, at the same time, in one view, every expense with which the treasury has been charged, and enable the Legislature, with more accuracy, to decide how far those objects, or the amount of expense, in particular cases, may be diminished.

The order of the House having particularly directed the attention of the committee to the increase or diminution of debt, they have thought it their duty to bring into view the amount of debt with which the present Government commenced its operations, and to contrast the same with the balance of debt on the first of January, in the present year. In discharging this duty, it will become necessary to explain the principles on which these statements rest, which the committee will do, in as concise a manner as possible. But, before they enter upon this detail, they cannot forbear to express the satisfaction which they feel, in declaring that the documents which have been obtained from the treasury will, in their opinion, fully demonstrate the precision and ability with which the business of that Department has been conducted, and that, by the fiscal operations of the Government, the public debt has been diminished.

In ascertaining the amount of the old debt, two different principles have been taken by those who have made their calculations on this subject. The first has been to include only the interest upon the debt to the close of the year 1789, as the nearest convenient period to the day when the Government commenced its operations, and after deducting from the aggregate of debt, the amount of funds then in the power of the Government, to consider the balance as the amount of old debt. The second principle has been, to take the amount of debt as the same has been liquidated and funded, under various acts of Congress, and after deducting therefrom the funds acquired or possessed by the Government at the close of the year 1790, to consider the balance as constituting the true amount of old debt. The difference between these principles consists in this: by the last mode of computation, the interest which accumulated upon the debt, subsequent to the close of the year 1789, and until the debt was funded and provided for, by law, is considered as a part of the old debt, whereas, by the first mode of computation, that interest is totally excluded.

In consequence of a difference in opinion, which, it is understood, still exists on this point, the committee have thought proper to state the debt in both modes, that the results, in both cases, may be perfectly understood.

The nominal amount of debt, on the 1st of January, 1790, as appears by statement number 9, amounted to \$72,237,301 97

The funds then in possession of the Government, and to be deducted, were—

Cash in the treasury, January 1, 1790,	\$28,239 61
Cash in the hands of collectors,	83,127 84
Bonds at the custom-houses,	590,468 60
Debts due to the United States, under contracts of the late Government, collected at sundry times,	62,586 74
Debts paid in specie, during the year 1789,	15,927 13
Proceeds of the sale of land to the State of Pennsylvania, made by the late Government,	151,392 41
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	931,742 33

Amount of debt, January 1, 1790, \$71,305,559 64

By the same document, it appears that the debt contracted by the late Government, as the same has been liquidated and funded by acts of Congress, amounts to \$76,781,953 14

That the funds possessed by this Government, on the 1st of January, 1791, and to be deducted from the debt, were as follow:

Cash in the treasury, January 1st, 1791,	\$570,023 88
Cash in the hands of collectors,	225,786 95
Custom house bonds uncollected,	1,052,215 13
Money collected from the credits of the late Government, as in the preceding statement,	62,586 74
Debts paid in specie during the year 1789,	15,927 13
Sale of land to Pennsylvania,	151,392 41
Debts purchased and discharged during the year 1790,	518,424 08
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	2,596,356 32

True amount of debt, January 1st, 1791, \$74,185,596 82

By the same document, number 9, it appears that the debt, exclusive of temporary loans, on the first of January, 1800, amounted to \$76,651,820 30

Temporary loans, without deducting bank shares, 3,640,000 00

Nominal amount of debt, January 1st, 1800, \$80,291,820 30

Funds acquired by the Government, and which may be applied to face the foregoing debt:

Cash in the treasury, January 1st, 1800, deducting therefrom the amount of unclaimed registered debt, and debt due to foreign officers, which are to be considered, at all times, as a charge on the specie balance in the treasury,	\$2,061,683 49	
Remittances to Holland, beyond the sum necessary to meet all demands on the foreign debt, to the close of the year 1799,	548,955 84	
Cash in the hands of collectors and supervisors,	532,247 81	
Bonds uncollected at the custom houses, estimated at six millions, payable, on an average, at six months, deducting the interest for that term, leaves	5,826,214 00	
2,220 shares of bank stock, cost	\$888,000	
Advance, 25 per cent.	222,000	
Value, . . . . .	1,110,000	1,110,000 00
		10,079,101 14
True amount of debt, January 1st, 1800,		\$70,212,718 16

For the purpose of shewing the rapidity with which the public debt was diminishing, at the time when the hostility of France compelled the Government to incur those great and extraordinary expenses which appear in the treasury statements, and to enter upon that extensive system of defence, which has resulted in the security of our commerce, the committee have thought it necessary, in addition to the preceding statements, to present a view of the debt on the first of January, 1798, remarking, at the same time, that the reduction which at that time had been made, proves, in the most satisfactory manner, the ease with which the debt may be extinguished, whenever the Government shall be left unembarrassed by internal disorder, or foreign hostility.

The nominal amount of debt, on the 1st of January, 1798, was		\$76,366,618 82
Funds to be deducted, were—		
Cash in the treasury, January 1st, 1798,	\$1,021,889 04	
Cash in the hands of collectors,	265,369 03	
Cash in the hands of supervisors,	32,964 39	
Value of bonds uncollected at the custom houses, January 1st, 1798, estimated at	6,309,058 00	
Bank stock, at its value,	1,110,000 00	
		8,739,280 46
True amount of debt, January 1st, 1798,		\$67,627,338 36

From whence it results, that, if the amount of debt on the first of January, 1800, is contrasted with the debt on the first of January, 1790, it will appear that the debt has diminished by the sum of \$1,092,841 48, or, if it is compared with the debt of January 1st, 1791, the debt has diminished by the sum of \$3,972,878 66; so that, in either mode of stating the account, it clearly appears that the debt has, in fact, been diminished.

It is, perhaps, of little importance, whether the one or the other of the preceding views is taken of the public debt, as the result, in either case, will be highly favorable to the financial operations of the Government; the committee, however, have inclined to the opinion, that the debt, as it has been liquidated and funded by the Government, after deducting the amount of funds which arose prior to the first of January, 1791, ought to be considered as constituting the true amount of debt with which the present Government has been charged by the constitution.

It is perfectly clear, that no part of the national debt can, with propriety, be considered as new debt, which arose prior to the complete establishment of the present Government, and it is equally certain, that the funded debt originated from the contracts of the late Government, and although it is certain that the interest for a certain period after the present Government commenced its operations, was suffered to accumulate, and now composes a part of the capital of the debt, yet, it will be recollected, that the Government commenced its operations without revenue, without any system of finance, or funds of any description, to meet even the ordinary civil list expenditure; that every plan which was ultimately adopted, for the purposes of revenue, was to be devised, matured, and, finally, carried into execution, before any money could be brought into the treasury; that, from the nature of things, a considerable time must necessarily have elapsed before the Government could be considered as completely established, before any arrangements could be made, either for liquidating the debt, or providing the means of discharging the interest arising thereon, and that, during that period, the interest (as had been the case before the adoption of the constitution) did necessarily accumulate; but, the committee believe that this accumulation of interest is entirely chargeable to the imbecility of the late Government, and, of course, ought to be considered as composing a part of the old debt. It may, likewise, be remarked, that the sum which was lost by this accumulation of interest, was more than replaced by the terms on which the debt was funded.

The debt which had been contracted by the late Government, generally, bore an interest at six per cent., and the large arrearage of interest which had accumulated thereon, had been long due, and might have been demanded by the creditors in cash, but, by the terms of the new contracts with them, that interest was converted into a capital, bearing an interest at three per cent., and the difference between the value of that stock and specie, has been gained by the Government; so that, in whatever point of view this subject is considered, it appears clearly, to the committee, that the old debt cannot be considered as composing a sum less than that at which it has been funded.

The committee would not have thought it necessary to explain the principles on which they have deducted, from the nominal amount of debt, at the various periods when they have stated the same, the amount of funds acquired or possessed by the Government at those periods, respectively, had not the propriety of those deductions been formerly questioned. It is, however, understood to be now admitted, that all the items composing those funds, form a proper deduction from the amount of debt, except the bonds remaining uncollected at the custom houses; this item alone, it has been said, ought to be excluded from the account.

The propriety of deducting these bonds, together with the other items, from the debt, has appeared to the committee so apparent, that they have found some difficulty in rendering a principle more intelligible, which to them appears self evident.

The object of every statement of this nature, must be to ascertain the balance of debt; and to do this, it is apparent that the debts and credits of the Government must be drawn into the account. The principle which applies to the accounts of an individual, applies in the same manner to the accounts of a nation: the amount of debt can, in neither case, depend on the amount of the accounts, but upon the balance which results from a comparison of debt and credit; that these bonds are the property of the Government, has not been controverted, and if there is any meaning in terms, they contain personal engagements for money, and must be credits; the obligation to pay these bonds could be no stronger, if they had been executed by individuals for money loaned, nor would the mode of collection be, in the least, varied; and whilst the effect is precisely the same with that of all credits, it remains for those who place them on different principles, to explain the grounds of distinction.

That they have been executed for duties is true, but the credit which is thereby given to the merchant is entirely for his accommodation; and such are the express provisions of the law, which requires that the duties on goods shall be paid or secured before they are landed, at the option of the importer. The duties are to be paid or secured, not upon the consumption, but upon the importation, and the bonds which have, at any given period, been ta-

ken for duties, and which remain uncollected, are to be considered as securities for the revenue of the preceding year; the Government has nothing to do with the goods on which duties have been secured after the bonds are taken; whether they are consumed or destroyed, neither increases or diminishes the obligation of the merchant to pay the contents of his bond. A further circumstance may be adverted to, which, if any thing can render this point more clear and certain, may, perhaps, produce that effect; it is the consideration, that a considerable amount of these bonds have already been pledged for the payment of a part of the debt. The temporary loans which appear in the preceding statements, have all been obtained in anticipation of the money arising from the bonds; and it would be a singular case indeed, if the pledge which is confessedly of greater value than the debt, and from the proceeds of which the debt must in fact be discharged, is to be totally excluded from a general account of debts and credits.

In reviewing the progress and present situation of the debt, the committee have been led to consider the causes which have hitherto retarded its extinguishment. The deranged state, or rather total want of funds and revenue, at the commencement of the Government, has been already noticed, and it cannot be necessary to add, that the delays which necessarily attend all financial operations, at their outset, must have prevented the Government, for a considerable time, from extending the revenue so far as convenience and policy might, afterwards, require; but the committee deem it important to add that the extraordinary expense which has arisen within a few years, has swallowed up large sums of the public wealth, and diverted the application of those moneys which might otherwise have gone to the extinguishment of debt, to objects connected with the honor, and, in some cases, with the immediate existence of the Government.

In this class of expense will be included a large sum occasioned by the Indian war, one million two hundred and fifty thousand dollars expended in quelling two insurrections in the State of Pennsylvania, more than one million and a half expended in our transactions with Algiers, and other Mediterranean Powers; together with a much larger expense occasioned by the unprovoked aggressions of France upon this country. Had it been possible, steadily to have applied those various sums to the purchase of debt, it is easy to conceive how rapidly the same might have been extinguished. The committee have, likewise, noticed the large sums which have been necessarily expended in the erection of light houses, repairing fortifications, in purchases for replenishing our military and naval arsenals, and in the building, purchase, and equipment of more than forty sail of ships and armed vessels, together with a considerable loan of money to the commissioners of the city of Washington. The money expended on these objects, it is well known, arise to a very large amount, and the property thus acquired by the Government, and which is now on hand, cannot be estimated, on the most moderate calculations, at a sum less than four millions of dollars. The value of this property might be considered as composing another item in the credit of the general account of debt, but the committee have not thought it necessary to include it, and have noticed it particularly at this time, for the purpose of exhibiting a more general view of the extraordinary expense incurred by the Government, and for the purpose of presenting all that information, in relation to the debt, which will enable the House accurately to appreciate the great and increasing resources of the country: and on this point the committee cannot forbear to remark, that the progress of the Government, in its financial operations, must afford the most flattering presages of its future success, if the same system is pursued which has hitherto proved so successful. It cannot certainly be unworthy of remark, that ten years have not, at this time, elapsed, since the Government fairly commenced its operations; that, during that period, it has been necessary to liquidate, to fund, and to provide for, a large capital of floating debt, which had grown out of the disorders of the Confederation; that, during the same short period, the Government has been compelled to contend with one expensive war on the frontier, with two insurrections in the centre of our own country, and with depredation and hostility from the nations of Europe; that these embarrassments have nevertheless been faced by the Government; most of the difficulties have been surmounted; the debt has been liquidated and diminished; and the nation has still continued to increase in wealth and population, beyond all former example; and although the contest in which we are now engaged may, for a short period, retard the further extinguishment of debt, or perhaps produce a small addition to that which already exists, yet it cannot be doubted that, whilst we maintain order at home, no exterior circumstances can exhaust or greatly diminish the increasing resources of the nation.

PHILADELPHIA, *March 24th*, 1800.

SIR:

I have the honor to enclose the copy of a resolution which passed the House of Representatives on the 20th instant.

The committee who have been appointed, in pursuance of this resolution, have directed me to request from you such a statement of the public accounts, relating to the debt, as will enable them, with the greatest facility and accuracy, to make a report on this subject.

The principal object contemplated, is to ascertain, with precision, how far the public debt has been increased or diminished since the establishment of the present Government.

With a view to this object, it will naturally occur that two general accounts are necessary.

1st. An account exhibiting the amount of debt incurred, under the Confederation, and with which the present Government has been charged by the constitution.

2d. An account of the existing debt, at the latest possible period, which it is presumed must be on the first day of January, 1800.

In respect to the first of these accounts, it is requested that the whole amount of the old debt, of every description, may be given, arranged under distinct and proper heads, as the same has been funded, assumed, liquidated, or otherwise ascertained, by acts of the Government, or settlement at the treasury. It is, however, desired, that the account may be so stated that the interest which accumulated after the commencement of the present Government, and which has, in any shape, been converted into capital, may distinctly appear. The interest herein particularly alluded to, has accrued upon the foreign debt, upon loan office certificates, together with other evidences of debt, prior to the 1st of January, 1791, on the assumed debt, prior to the 1st of January, 1792, distinguishing however, the interest which accumulated in the last year, and on the debt due to certain creditor States, to the close of the year 1794.

In respect to the account for exhibiting a view of the debt on the 1st of January, 1800, it will, of course, contain a complete statement of the old and new debt, together with the purchase and reimbursement of so much of the same as has been already discharged; but it is the wish of the committee that the payments in specie, which have been made, under authority of direct grants from the Legislature, may be particularly stated, and the aggregate brought into one view.

The committee likewise request an account of payments for military pensions, cash in the treasury, cash in the hands of collectors, and an estimate of the current bonds at the custom houses, deducting debentures and estimated drawbacks.

An estimate of the value of public property, acquired by the present Government, is likewise desired; including the capital employed in trading houses, light houses, and other public buildings, public ships, arsenals, with their contents, and fortifications.

The amount of extraordinary expense incurred by the Government, in consequence of events which it is hoped will not be repeated, is also requested. Under this head will be included the expense of treaties with the Mediterranean Powers; the two insurrections in Pennsylvania, and the war with the Indian tribes; together with the extraordinary expense incurred in the Military and Naval Departments, in consequence of the present disputes with France, exclusive of ships, and stores in the arsenals.

It will likewise be satisfactory to the committee to be informed whether the assumed debt, including the interest which accumulated on the same, to the close of the year 1791, was not charged to the particular States in the settlement with them, and whether the temporary loans which have been obtained from the bank, have not been obtained on the principle of anticipating the revenue.

A statement of the account with the bankers in Holland, on its latest adjustment, and a general account of debts contracted and debts discharged, annually, will gratify the wishes of the committee.

The committee do not wish that the statements from the treasury should be exclusively confined to the objects which have been particularly detailed; they submit to your judgment the propriety of furnishing any other statements which, in your opinion, will elucidate the object of inquiry. They take the liberty, however, to suggest, that, if the time can be spared at the treasury, it might be useful to obtain a general account of receipts and expenditures, from the commencement of the Government.

I have the honor to be, very respectfully, your obedient servant,

ROGER GRISWOLD.

The Honorable Mr. WOLCOTT, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *April 29, 1800.*

SIR:

I have the honor to transmit, herewith, sundry statements, numbered from 1 to 9, inclusive, which have been prepared in pursuance of your letter of March 24th, and which I trust will satisfy the inquiries of the committee appointed to report to the House of Representatives such "facts as relate to the increase or diminution of the public debt, since the establishment of the Government of the United States, under the present constitution."

I have every reason to believe that the general results of these statements are entirely correct, and am unconscious of any defect in the details required by the committee, except in respect to the sums expended on fortifications, ships, arsenals, and other buildings, and in the purchase of military and naval stores. The sums stated under these heads have been necessarily founded on estimates, as a precise account could only be obtained from an examination of the transactions of the agents employed by each of the Executive Departments, and a valuation of the property now remaining in the possession of the Government. I trust, however, that I am not mistaken in assuring the committee that the value of the public property has not been overrated.

If the documents now transmitted should, in the opinion of the committee, require elucidation, their commands shall be executed with alacrity; it being certain, that, whatever opinions may be entertained respecting the increase or diminution of the public debt, in consequence of expenditures which have been authorized by the present Government, there can be no difficulty in determining the true state of all the facts by which those opinions must be supported.

I have the honor to be, with perfect respect, sir, your most obedient servant,

OLIVER WOLCOTT.

The Honorable ROGER GRISWOLD, Esq., *Chairman of a Committee of the House of Representatives.*

*A General Statement of the Annual Expenditures of the United States, from the commencement of the present Government to the 31st December, 1799.*

HEADS OF EXPENDITURE.	To the close of 1791.	During 1792.	During 1793.	During 1794.	During 1795.	During 1796.	During 1797.	During 1798.	During 1799.	Amount.	Amount.
For the support of the civil list, under the present Government,	\$706,720 29	\$375,319 86	\$352,911 57	\$440,946 58	\$361,633 36	\$447,139 5	\$483,233 70	\$504,605 17	\$592,905 76	\$4,265,415 34	
For annuities and grants,	13,102 96	5,597 72	5,329 51	6,417 72	2,970 20	2,422 21	2,464 98	3,060 82	2,980 83	44,346 95	
For the mint establishment, exclusive of the salaries of the officers and clerks, charged under the head of civil list,				23,799 22	13,000 00	50,150 90	14,000 00	7,000 00	26,672 93	134,623 5	
For defraying the expenses of the enumeration of the inhabitants of the United States,	20,590 71	22,904 69	881 88							44,377 28	
For defraying the contingent charges of Government,	1,325 70	471 80	148 00	16,757 34	13,504 11	11,998 84	403 18	552 33		45,061 30	
For a loan for the city of Washington,								50,000 00	50,000 00	100,000 00	
For the purchase of vellum, &c.								3,083 60		3,083 60	
For satisfying miscellaneous claims in relation to the present Government,	10,314 59	6,498 51	4,788 48	5,573 15	32,253 04	18,435 46	14,109 80	32,377 12	22,745 25	147,095 40	
For the payment of demands for unclaimed merchandise,						50 78	358 45	234 00	120 05	763 28	
For the relief of certain inhabitants of St. Domingo, resident within the United States,				15,000 00						15,000 00	
For payments at the treasury, for building and support of revenue cutters, exclusive of payments by collectors, and charged by them as expenses of collecting the revenue,	570 00	53 02								623 02	
<i>Light House Establishment.</i>											\$4,800,38 22
Expenditures for the purchase of ground and new erections,	22,591 94	38,976 36	12,061 68	37,496 36	29,861 30	35,207 48	48,174 47	52,906 18	70,433 26	95,773 16	
For the support of light houses, &c.										251,935 87	
<i>For the support of the Army of the United States.</i>											347,709 3
For the purchase of arms and military stores,	632,804 3	1,114,350 94	1,132,443 91	1,940,098 05	1,920,612 31	1,280,566 56	1,022,208 26	1,744,728 39	2,296,055 25	12,222,442 42	
For expenses attending military expeditions in Pennsylvania, in 1794 and 1799,				669,992 34	500,000 00			80,007 66		861,425 28	13,083,867 70
For the fortification of forts and harbors,				42,049 66	81,773 50	25,761 26	40,090 78	185,956 34	171,300 00		1,250,000 00
For defraying the expenses of forts and harbors,											546,931 54
For defraying the expense of treaties of peace with the Indians,	27,000 00		25,088 00					15,300 00	10,580 00		77,968 00
For carrying into effect the treaty between the United States and Indian tribes northwest of the river Ohio,						9,500 00	9,500 00		9,500 00		28,500 00



HEADS OF EXPENDITURE.	To the close of 1791.	During 1792.	During 1793.	During 1794.	During 1795.	During 1796.	During 1797.	During 1798.	During 1799.	Amount.	Amount.
For the purpose of trade with the Indians,					2,000 00	58,000 00	30,000 00				90,000 00
For the payment of invalid pensioners,	175,813 88	109,243 15	80,087 81	81,399 24	68,673 22	100,843 71	92,256 97	104,845 33	95,444 03		908,607 34
<i>Navy of the United States.</i>											
For the building of ships, and incidental expenses,				61,408 97	410,562 03	274,784 04	382,631 89	1,381,347 76	2,858,081 84	3,843,259 54 1,525,556 99	5,368,816 53
Pay and subsistence of the officers and seamen,											
<i>Expenses of intercourse with the European nations, viz.</i>											
Support of ministers, and other incidental expenses,	1,733 33	78,766 67	89,500 00	131,403 51	105,185 12	87,353 16	76,250 00	101,821 97	87,300 00		759,313 76
For carrying into effect the treaty between the United States and the King of Great Britain,						10,555 54	57,892 00	24,360 46	31,808 18		124,616 18
For the payment of agents under the sixth article of the British treaty,							1,709 23	2,600 00	600 00		4,909 23
For payments of awards under the 7th article of the British treaty,								23,728 79	9,865 93		33,594 72
For the protection of American seamen,						5,000 00	10,000 00	15,000 00	20,000 00		50,000 00
Towards the payment of expenses of prize causes,							12,000 00	38,200 00	29,800 00		80,000 00
For carrying into effect the treaty between the United States and the King of Spain,						4,030 00	14,653 00	37,000 00	20,000 00		75,683 00
Expenses of negotiations with Mediterranean Powers,	13,000 00				807,500 00	77,920 94	497,284 31	214,717 52	72,000 00		1,682,422 77
Towards the payment of											
French debt, principal and interest,		435,263 83	1,337,881 32	524,992 81	453,766 04						2,751,904 00
Dutch debt, towards reimbursing principal,					200,000 00	600,000 00	480,000 00		160,000 00		1,440,000 00
Interest on Dutch loans,	35,087 71		203,669 30	818,778 32	587,873 33	566,851 63	751,158 44	489,505 54	728,735 83		4,181,660 10
For effecting the subscription on behalf of the United States to the Bank of the United States,		2,000,000 00									2,000,000 00
For the purpose of replacing moneys drawn from the funds arising from certain foreign loans,		2,000,000 00									2,000,000 00
<i>Towards discharging domestic loans, viz.</i>											
For the subscription loan to the Bank of the United States,			200,000 00	200,000 00	200,000 00	400,000 00	200,000 00	200,000 00	200,000 00		1,600,000 00
For loans in anticipation of the revenue,			556,595 56	1,100,000 00	1,400,000 00	1,000,000 00	1,080,000 00				5,136,595 56
For interest on domestic loans,	2,598 12		18,753 41	296,666 44	219,099 99	324,500 00	292,540 00	229,637 50	216,400 00		1,600,195 46
<i>In payment of the dividends of the domestic debt, viz.</i>											
For interest out of the proceeds of domestic revenue,	1,140,177 20	2,373,611 28	2,079,105 76	2,455,856 60	2,183,892 53	2,283,447 30	2,348,052 38	2,304,238 97	2,438,136 37		19,606,518 39

<i>For reimbursement of six per cent. stock, viz.</i>												
Out of the proceeds of domestic revenue,	.	.	.	.	.	.	449,804 61	542,240 81	443,011 48	421,999 43	162,573 52	2,019,629 85
Out of the interest fund,	.	.	.	.	.	.	94,261 93	89,159 57	88,912 87	89,375 72	522,323 11	884,033 20
Out of the sales of lands of the United States,	.	.	.	.	.	.	.	.	88,376 73	11,963 11	.	100,339 84
Out of the moneys arising from debts due to the United States, under the late Government,	.	.	.	.	.	.	.	10,274 38	17,714 95	6,710 68	2,943 39	37,643 40
From moneys arising from dividends of the stock of the United States, in the Bank of the United States,	.	.	.	.	.	.	.	.	.	144,889 8	29,040 00	173,929 8
												3,215,575 37
<i>Reduction of the domestic debt.</i>												
Out of the revenue to the end of the year 1790,	699,984 23	257,786 42	.	.	.	.	.	.	.	.	.	957,770 65
Out of the proceeds of foreign loans,	.	.	334,901 89	100,000 00	.	.	.	.	.	.	.	434,901 89
												1,392,672 54
<i>Special grants, per several acts of Congress, viz.</i>												
For discharging warrants issued by the late Board of Treasury,	157,789 94	33 33	.	.	.	.	.	.	.	.	.	157,823 27
For the support of the civil list, under the late Government,	37,311 20	.	.	.	.	.	.	.	.	.	.	37,311 20
For discharging certain debts contracted by Abraham Skinner, late commissary of prisoners,	38,683 13	.	46 42	.	.	.	.	.	.	.	.	38,729 55
Towards discharging certain debts contracted by Col. Timothy Pickering,	1,454 08	2,606 18	2,675 56	162 45	61 59	.	.	.	.	.	.	6,959 86
For paying bills of exchange, drawn on the commissioners of the United States at Paris,	3,533 00	582 00	.	36 00	.	.	.	.	.	.	.	4,151 00
For discharging a claim of Oliver Pollock, late commercial agent at New Orleans,	.	108,605 02	.	.	.	.	.	.	.	.	.	108,605 02
A grant to indemnify the estate of Gen. Greene,	.	.	.	27,504 15	.	20,000 00	23,949 21	.	.	.	.	71,453 36
In payment to the French Government, for supplies,	29,029 68	.	.	.	.	.	.	.	.	.	.	29,029 68
Miscellaneous payments in relation to the old Government,	26,321 06	13,894 43	4,107 44	501 91	1,068 26	12,210 47	420 73	2,873 70	.	.	.	61,398 00
												515,460 94
In paying certain parts of the domestic debt, per act of June 12, 1798,	.	.	.	.	.	.	.	.	.	.	.	97,124 47
In payment of debts due to certain foreign officers,	.	18,354 79	39,000 47	44,752 35	11,883 68	19,372 75	2,519 56	33,687 96	28,486 88	63,536 51	.	164,370 48
<i>Dollars,</i>	3,797,436 78	8,962,920 00	6,479,977 97	9,041,593 17	10,151,240 15	8,367,776 84	8,625,877 37	8,583,618 41	11,004,965 64	.	.	75,015,406 33

The annual expenditures, as exhibited in the foregoing statement, agree with the accounts kept at the Treasury of the United States. With respect to a division of the expenditure under the heads *Light House Establishment, Army of the United States, and Navy of the United States*, the respective sums stated under each head of the following expenditure, viz: "For the purchase of ground and new erections," "For the purchase of arms and military stores," and "For the building of ships and incidental expenses," have been made by estimate from a selection of papers in relation thereto.

TREASURY DEPARTMENT, *Register's Office*, April 28, 1800.

JOSEPH NOURSE, *Register*.

Total amount of receipts from the commencement of the present Government to 31st December, 1799, per statement herewith, - - \$77,177,274 00  
Deduct amount of expenditures, as above, - - - 75,015,406 33

Balance in the hands of the Treasurer, on 31st December, 1799, \$2,161,867 67

No. 1—Continued.

*A General Statement of the several stocks transferred to the United States, inclusively, the interest upon which, by the acts of the 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.*

	Six per cent. stock.	Three per cent. stock.	Deferred six per cent. stock.	Five per cent. stock.	Five and a half per cent. stock.	Amount of the several species of stock.
	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
Purchased with moneys received on account of the surplus of duties to the end of the year 1790, -	439,016 12	401,072 90	631,786 86	-	-	1,471,875 88
From the proceeds of foreign loans, -	353,604 95	31,731 94	137,588 66	-	-	522,925 55
Ditto of the interest fund, -	115,195 57	79,055 79	118,608 92	-	-	312,860 28
In payment of claims arising under the former Government, -	515,460 94	-	-	-	-	515,460 94
Of loan office certificates redeemed, per act of 12th June, 1798, -	55,163 60	-	27,581 84	-	-	82,745 44
Of registered debt, -	86,561 34	-	-	-	-	86,561 34
Of foreign debt, -	-	-	-	1,280,000 00	-	1,280,000 00
Amount transferred to the United States, -	276,604 57	102,975 84	50,809 76	-	1,400 00	(a.) 431,790 17
	1,841,607 09	614,836 47	966,376 04	1,280,000 00	1,400 00	4,704,219 60
(a.) In payment of land on Lake Erie, sold to Pennsylvania, -	60,449 44	60,718 25	30,224 72	-	-	151,392 41
In discharge of debts due to foreign officers, -	186,988 23	22,438 58	-	-	-	209,426 81
In the payment of certain balances which originated prior to the present constitution, -	4,225 96	6,747 40	13,117 95	-	-	24,091 31
In the re-payments of commutation by sundry military officers, -	14,934 22	10,472 40	7,467 09	-	-	32,873 71
In payment for lands sold under certain acts, -	10,006 72	2,599 21	-	-	1,400 00	14,005 93
Dollars,	276,604 57	102,975 84	50,809 76	-	1,400 00	431,790 17

*A General Statement of the annual receipts of the United States, from the commencement of the present Government to the 31st December, 1799.*

	To the close of 1791.	During 1792.	During 1793.	During 1794.	During 1795.	During 1796.	During 1797.	During 1798.	During 1799.	Total.
	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
Received from duties on merchandise and tonnage, -	4,399,472 99	3,443,070 85	4,255,306 56	4,801,065 28	5,588,461 26	6,567,987 94	7,549,649 65	7,106,061 93	6,610,449 31	50,321,525 77
From spirits distilled in the United States and other internal revenues, -	-	208,942 81	337,705 70	274,089 62	337,755 36	475,289 60	575,491 45	644,357 95	779,136 44	3,632,768 93
From the postage of letters, -	-	-	11,020 51	29,478 49	22,400 00	72,909 84	64,500 00	39,500 00	41,000 00	280,808 84
From the fees on letters patent, -	-	-	660 00	570 00	600 00	1,380 00	1,470 00	870 00	1,260 00	6,810 00
From fees on land patents, -	-	-	-	-	-	-	126 00	144 00	30 00	300 00
For debts due to the United States under the late Government, -	11,001 11	4,702 82	8,448 58	693 50	5,317 97	5,053 74	17,714 95	6,710 68	2,943 39	62,586 74
From the Bank of the United States, being a loan made to effect a subscription for 5,000 shares to said bank, -	-	2,000,000 00	-	-	-	-	-	-	-	2,000,000 00
From loans made at the Bank of the United States, and other banks, in anticipation of the revenue, -	-	556,595 56	600,000 00	3,400,000 00	3,300,000 00	320,000 00	-	200,000 00	-	8,376,595 56
From the proceeds of foreign loans, by bills sold on Amsterdam, -	361,391 34	545,902 89	1,197,272 01	607,950 78	96,424 00	-	-	-	-	2,808,941 02
From the proceeds of bills drawn to effect a subscription to the Bank of the United States, which bills were afterwards cancelled, -	-	2,000,000 00	-	-	-	-	-	-	-	2,000,000 00
Proceeds of loans, for which certificates were issued in eight per cent. stock, -	-	-	-	-	-	-	-	-	5,000,000 00	5,000,000 00
Proceeds of loans for which certificates were issued in six per cent. stock, -	-	-	-	-	-	-	70,000 00	-	-	70,000 00
From the proceeds of public lands, -	-	-	-	-	-	4,836 13	83,540 60	11,963 11	-	100,339 84
From the proceeds of United States Bank stock, -	-	-	-	-	-	1,080,000 00	304,260 00	-	-	1,384,260 00
For dividends on capital stock, in the Bank of the United States, -	-	8,028 00	38,500 00	303,472 00	160,000 00	160,000 00	80,960 00	79,920 00	71,040 00	901,920 00
For interest on 6 per ct. stock purchased for remitting to Europe, -	-	-	-	-	4,800 00	42,800 00	-	78,675 00	-	126,275 00
From the proceeds of the sales of public stores, -	-	4,240 00	-	-	-	-	738 00	-	565 00	5,543 00
For interest due on notes of sundry persons, -	17 54	-	-	-	-	-	-	-	-	17 54
Gained by a remittance in gold from Philadelphia to N. York, -	6 28	-	-	-	-	-	-	-	-	6 28
For re-payment of moneys advanced, -	-	-	-	12,942 77	-	-	-	-	7,963 24	20,906 01
From cents and half cents coined at the mint, -	-	-	1,281 79	9,593 21	-	10,072 40	10,110 34	7,597 00	9,386 68	48,041 42
From fines, penalties, and forfeitures, -	311 00	118 00	-	-	-	-	220 00	8 00	16,421 81	17,078 81
From the proceeds of prizes, -	-	-	-	-	-	-	-	3,363 13	9,186 11	12,549 24
Dollars,	4,772,200 26	8,771,600 93	6,450,195 15	9,439,855 65	9,515,758 59	8,740,329 65	8,758,780 99	8,179,170 80	12,549,381 98	77,177,274 00

The annual receipts, as exhibited in the foregoing statement, agree with the accounts kept at the treasury of the United States.

TREASURY DEPARTMENT, *Register's Office, April 28th, 1800.*

JOSEPH NOURSE, *Register.*

## Statement of Receipts at the Treasury, from the Collectors of the Customs, from the commencement of the present Government to the close of the year 1799.

DISTRICTS.	Sums received prior to December 31, 1791, inclusive.	Sums received in 1792.	Sums received in 1793.	Sums received in 1794.	Sums received in 1795.	Sums received in 1796.	Sums received in 1797.	Sums received in 1798.	Sums received in 1799.
Newburyport, - - - -	\$54,297 51	\$19,295 87	\$59,102 36	\$41,671 89	\$56,253 99	\$55,606 11	\$56,361 46	\$64,055 77	\$34,344 61
Gloucester, - - - -	16,518 00	29,475 47	4,485 00	9,180 28	7,120 21	7,200 50	7,528 72	27,688 35	3,100 00
Salem, - - - -	113,997 00	30,648 57	73,537 92	110,181 02	120,732 47	86,937 16	108,881 21	168,203 80	90,590 56
Marblehead, - - - -	9,797 92	3,968 78	8,866 09	1,923 00	10,363 84	14,802 31	9,215 43	13,905 02	6,216 00
Boston, - - - -	361,880 72	372,862 86	396,300 00	458,547 00	757,029 77	877,522 99	1,130,273 60	1,002,977 60	635,872 92
Plymouth, - - - -	5,080 00	845 53	2,103 25	2,039 41	2,960 00	6,542 22	1,884 50	6,754 81	4,032 59
Barnstable, - - - -	2,632 80	504 94	455 00	336 00	400 00	3,331 23	314 41	4,237 55	4,803 75
Nantucket, - - - -	3,943 47	940 00	1,000 00	2,700 00	2,220 88	2,250 00	1,905 33	11,880 91	5,336 60
Edgartown, - - - -	400 00	-	505 24	-	1 00	576 97	-	947 60	-
New Bedford, - - - -	4,120 00	3,600 00	5,150 00	3,800 00	4,500 00	4,700 00	9,100 10	3,050 00	7,150 00
Dighton, - - - -	2,300 00	1,700 00	5,640 48	6,700 00	10,794 26	12,871 80	9,491 49	12,597 80	9,148 48
York, - - - -	1,400 00	875 00	590 78	900 00	1,181 61	2,002 00	3,055 45	2,872 98	380 00
Biddeford, - - - -	7,433 43	6,386 68	10,673 81	14,611 79	18,944 74	16,990 45	13,645 51	16,812 92	61,610 46
Portland, - - - -	17,917 64	19,031 56	30,112 72	21,415 72	21,892 93	37,042 44	38,691 27	50,033 31	85,565 56
Bath, - - - -	3,654 00	6,590 82	6,342 34	7,667 74	7,965 76	6,324 85	6,560 92	5,302 67	12,872 63
Wiscasset, - - - -	6,392 85	4,900 32	5,709 72	7,672 02	9,886 16	11,745 10	12,544 54	13,839 12	22,694 05
Waldoborough, - - - -	-	-	-	-	-	-	-	-	-
Penobscott, - - - -	400 00	594 12	300 00	1,610 00	1,187 58	2,511 80	2,134 00	2,544 02	7,837 84
Frenchman's bay, - - - -	1,048 34	597 00	-	-	-	5 00	-	-	-
Machias, - - - -	2,205 16	2,000 00	2,250 00	300 00	-	-	-	-	-
Passamaquoddy, - - - -	210 84	601 16	300 80	305 20	913 45	10 00	184 77	-	-
Ipswich, - - - -	-	-	-	-	-	-	-	-	-
Portsmouth, - - - -	29,087 00	28,986 12	41,497 50	46,990 99	34,840 69	37,113 88	46,538 79	20,433 41	89,384 36
Newport, - - - -	23,357 67	10,330 21	22,253 08	25,615 36	24,447 37	11,124 45	38,196 49	56,778 51	63,227 54
Providence, - - - -	39,466 52	50,188 45	34,300 00	88,300 00	79,600 00	174,300 00	175,338 41	130,764 72	101,053 07
New London, - - - -	91,147 50	78,269 86	116,761 69	89,240 47	106,946 61	46,722 20	33,908 88	37,614 97	54,555 09
Middletown, - - - -	-	-	-	-	-	24,650 00	21,100 00	11,881 58	64,157 55
New Haven, - - - -	31,836 79	21,850 30	41,757 70	53,684 40	46,600 00	48,400 00	30,853 38	39,249 00	43,244 03
Fairfield, - - - -	10,377 00	5,375 00	14,100 00	20,620 00	13,800 00	10,700 00	7,200 00	6,400 00	7,500 00
Vermont, - - - -	-	-	44 55	-	-	-	-	-	-
Lake Champlain, - - - -	-	-	-	-	-	-	-	-	-
Sagg Harbor, - - - -	907 85	700 00	650 00	450 00	3,930 00	1,398 75	370 97	529 43	332 45
New York, - - - -	922,952 00	821,698 23	1,123,852 17	1,166,696 96	1,541,089 80	1,855,398 87	2,075,932 45	1,814,886 68	1,853,073 44
Hudson, - - - -	-	-	-	-	-	1,512 35	3,300 66	2,396 24	2,200 00
Perth Amboy, - - - -	7,218 87	6,431 21	10,729 02	5,382 33	10,339 97	2,053 85	440 00	18,584 24	477 46
Burlington, - - - -	1,820 00	-	-	1,648 11	-	-	1,500 00	1,200 00	4,438 58
Bridgetown, - - - -	1,039 94	-	-	-	-	-	1,020 00	922 28	-
Great Egg Harbor, - - - -	743 03	-	-	-	-	-	-	-	-
Little Egg Harbor, - - - -	-	-	-	-	-	-	-	-	-
Philadelphia, - - - -	1,078,781 09	765,319 30	962,045 71	1,194,965 60	1,386,595 94	1,664,215 92	1,916,297 92	1,563,685 92	1,027,778 88
Delaware, - - - -	30,292 83	21,632 10	9,782 57	66,684 01	20,481 22	10,440 95	12,000 00	35,026 40	55,763 70
Baltimore, - - - -	406,904 25	313,094 20	424,231 14	587,632 48	504,331 99	710,350 09	782,392 05	825,831 76	713,577 40
Chester, - - - -	336 00	200 00	-	150 00	-	280 00	389 00	1,100 00	888 71
Oxford, - - - -	-	-	-	-	-	-	-	-	-
Vienna, - - - -	300 00	-	-	2,077 74	548 39	-	-	-	270 00

Havre de Grace.										
Snow Hill, - - - -	540 00	307 35	-	-	900 00	489 93	100 00	56 13	720 00	
Annapolis, - - - -	2,826 45	3,826 57	460 00	-	24 00	-	-	-	5,000 00	
Cedar Point, or Nanjemoy,	6,400 00	3,750 00								
Georgetown, (Maryland,) -	27,268 55	16,337 59	9,478 88	7,450 00	20,950 00	20,800 00	5,900 00	17,969 50	1,600 00	
Nottingham, - - - -	17,568 75	6,658 54	3,278 91	1,445 00						
Hampton, - - - -		10 38								
Norfolk, - - - -	278,490 28	177,293 24	204,845 59	248,755 13	186,404 17	289,913 88	274,068 19	306,747 04	340,034 68	
Bermuda Hundred, - - -	148,503 22	122,558 30	123,503 84	95,686 79	45,270 93	52,153 65	96,635 03	122,752 67	182,427 93	
Yorktown, - - - -	5,377 27	5,100 00	3,900 00	3,300 00	950 00	-	1,020 00	500 00		
Tappahannock, - - - -	46,063 47	27,161 37	18,400 00	15,076 65	9,692 77	6,183 00	5,000 00	5,600 00	6,000 00	
Yeocomico, - - - -	100 00	-	1,800 00	200 00						
Dumfries, - - - -	11,381 00	6,405 00	3,353 00	6,368 49	400 00					
Alexandria, - - - -	96,146 00	61,241 03	53,133 78	58,375 97	70,321 95	90,500 00	121,469 20	95,239 66	75,658 41	
Folly Landing, - - - -	-	500 00	500 00	1,000 00	1,500 00	2,500 00	3,200 00	2,000 00	1,000 00	
Cherry Stone, - - - -	-	423 58	-	-	385 90	-	800 00	-	-	
South Quay, - - - -	250 00	100 00	-	-	-	200 00	-	-	-	
Louisville.										
Palmyra.										
Wilmington, (North Carolina,) -	34,157 33	34,195 71	30,600 00	12,700 00	32,390 76	34,395 43	30,677 38	57,714 29	54,858 04	
Newbern, - - - -	17,950 24	11,150 00	13,054 00	20,876 00	30,477 00	12,136 87	23,700 00	28,360 00	24,904 00	
Washington, - - - -	4,685 00	4,500 00	10,886 89	8,900 00	8,456 00	12,396 20	10,015 00	14,467 54	20,355 10	
Edenton, - - - -	15,895 76	11,365 29	9,606 00	15,800 92	10,848 00	7,706 00	9,483 64	13,821 09	8,013 37	
Camden, - - - -	2,490 00	3,800 00	4,500 00	3,000 00	1,200 00	2,000 00	6,900 00	3,000 00	400 00	
Georgetown, (South Carolina,) -	3,300 00	6,192 59	6,287 52	1,086 16	1,745 83	-	3,600 00	5,788 02	5,932 49	
Charleston, - - - -	341,403 68	268,129 44	267,548 64	246,324 27	282,331 31	258,919 64	347,334 26	397,936 11	735,498 23	
Beaufort.										
Savannah, - - - -	45,962 87	36,567 47	74,548 87	12,928 26	76,343 01	30,059 10	51,195 24	59,100 51	74,210 00	
Sunbury, - - - -	441 48			93 12						
Brunswick, - - - -	74 62	3 74								
St. Mary's, - - - -	-	-	140 00	-	-	-	-	-	358 75	
Hardwick.										
	4,399,472 99	3,443,070 85	4,255,306 56	4,801,065 28	5,588,461 26	6,567,987 94	7,549,649 65	7,106,061 93	6,610,449 31	

## RECAPITULATION, BY STATES.

New Hampshire, - - - -	29,087 00	28,986 12	41,497 50	46,990 99	34,840 69	37,113 88	46,538 79	20,433 41	89,384 36	
Massachusetts, - - - -	615,629 68	505,418 68	613,325 51	691,561 07	1,034,347 65	1,148,972 93	1,411,772 71	1,407,724 23	991,556 05	
Rhode Island, - - - -	62,824 19	66,518 66	56,553 08	113,915 36	104,047 37	185,424 45	213,534 90	187,543 23	164,280 61	
Connecticut, - - - -	133,361 29	105,495 16	172,619 39	163,544 87	167,346 61	130,472 20	93,062 26	95,145 55	169,456 67	
Vermont, - - - -			44 55							
New York, - - - -	923,859 85	822,398 23	1,124,502 17	1,167,146 96	1,545,019 80	1,858,309 97	2,079,604 08	1,817,812 35	1,855,605 89	
New Jersey, - - - -	10,821 84	6,431 21	10,729 02	7,039 44	10,339 97	10,053 85	2,960 00	20,706 52	4,916 04	
Pennsylvania, - - - -	1,078,781 09	765,319 30	962,045 71	1,194,965 60	1,386,595 94	1,664,215 92	1,916,297 92	1,563,685 92	1,027,778 88	
Delaware, - - - -	30,292 83	21,632 10	9,782 57	66,684 01	20,481 22	10,440 95	12,000 00	35,026 40	55,763 70	
Maryland, - - - -	462,144 00	344,174 25	437,448 93	598,755 22	526,754 38	731,920 02	788,781 05	844,957 39	722,056 11	
Virginia, - - - -	586,310 24	400,792 90	409,136 21	428,763 03	314,925 72	441,450 53	502,192 42	532,839 37	605,121 02	
Kentucky.										
Tennessee.										
North Carolina, - - - -	75,178 33	65,011 00	69,096 89	61,275 92	83,341 76	68,634 50	80,776 02	117,362 92	108,530 51	
South Carolina, - - - -	344,703 68	274,322 03	273,836 16	247,410 43	284,077 14	258,919 64	350,934 26	403,724 13	741,430 72	
Georgia, - - - -	46,478 97	36,571 21	74,688 87	13,021 38	76,343 01	30,059 10	51,195 24	59,100 51	74,568 75	
	\$4,399,472 99	\$3,443,070 85	\$4,255,306 56	\$4,801,065 28	\$5,588,461 26	\$6,567,987 94	\$7,549,649 65	\$7,106,061 93	\$6,610,449 31	

TREASURY DEPARTMENT, 28th April, 1800.

Extracted from the records in the office of the Secretary of the Treasury.

BASIL WOOD.

No. 4.

*Statement of Receipts at the Treasury, from the Supervisors of the Revenue, from the commencement of the present Government to the close of the year 1799.*

DISTRICTS.	Sums received prior to the 31st December, 1791, inclusive.	Sums received in 1792.	Sums received in 1793.	Sums received in 1794.	Sums received in 1795.	Sums received in 1796.	Sums received in 1797.	Sums received in 1798.	Sums received in 1799.
New Hampshire,	-	-	383 73	2,000 00	1,216 89	4,343 44	8,000 00	77 54	11,475 91
Massachusetts,	-	\$134,500 00	184,712 77	134,235 90	83,258 94	119,376 68	189,326 50	140,290 87	153,977 30
Rhode Island,	-	30,515 22	49,935 35	38,284 00	30,051 03	38,331 00	30,412 69	29,599 69	34,990 00
Connecticut,	-	4,720 00	9,670 22	10,108 63	14,427 79	17,775 74	19,350 08	17,630 31	21,132 96
Vermont,	-	-	-	-	-	974 00	757 25	1,068 48	967 50
New York,	-	16,405 01	21,993 03	22,827 43	24,920 00	64,623 47	50,097 33	75,799 26	96,475 50
New Jersey,	-	1,100 00	7,490 60	5,795 00	12,403 79	5,128 52	10,662 46	9,562 24	25,020 41
Pennsylvania,	-	1,594 95	6,000 00	500 00	61,882 85	85,515 60	103,025 27	133,528 02	144,737 55
Delaware,	-	700 00	600 00	2,000 00	1,265 00	4,524 00	3,377 15	4,600 00	5,753 76
Maryland,	-	5,583 93	17,041 67	15,418 31	24,404 22	53,823 55	45,334 15	65,054 42	99,654 09
Virginia,	-	13,823 70	39,878 33	33,705 13	67,826 72	63,290 96	68,197 10	114,528 52	120,994 47
Kentucky,	-	-	-	-	-	-	-	3,176 00	8,109 00
Tennessee,	-	-	-	-	-	-	-	3,736 69	7,186 43
North Carolina,	-	-	-	500 00	7,800 00	6,499 07	26,248 89	14,068 44	9,977 71
South Carolina,	-	-	-	8,715 22	8,298 13	11,183 57	17,553 60	30,137 47	29,635 33
Georgia,	-	-	-	-	-	-	-	1,500 00	9,048 52
Total, Dollars.	-	\$208,942 81	337,705 70	274,089 62	337,755 36	475,289 60	575,491 45	644,357 95	779,136 44

TREASURY DEPARTMENT, 28th April, 1800.

Extracted from the records in the office of the Secretary of the Treasury.

BASIL WOOD.

# No. 5.

*A General Statement of Foreign Receipts and Expenditures of the United States, from the commencement of the present Government to the 1st of January, 1800.*

## RECEIPTS.

85

	YEAR 1790.	1791.	1792.	1793.	1794.	1795.	1796.	1797.	1798.	1799.	TOTAL.	AMOUNT IN
	Guild. s. p.	Guild. s. p.	Guild. s. p.	Guild. s. p.	Guild. s. p.	Guild. s. p.	Guild. s. p.	Guild. s. p.	Guild. s. p.	Guild. s. p.	Guild. s. p.	Dolls. Cts.
To balance which remained in the hands of the Commissioners of Dutch Loans, unexpended of the proceeds of loans under the late Government, per statement of their accounts at the treasury,	331,188 5 13	-	-	-	-	-	-	-	-	-	331,188 5 13	132,475 32
To remittances from the treasury of the United States, whereof guilders 10,946,634 16, acknowledged by them, 639,903 11, remitted in 1798, not received by them when their accounts were made up to 31st December, 1798, and 2,450,000 guilders remitted them in 1799,	100,000 0 0	-	-	536,565 4 0	1,990,000 0 0	-	3,091,657 5 0	2,741,408 10 0	2,437,003 17 0	3,089,903 11 0	13,986,538 7 0	5,621,660 10
To remittances for the use of the Department of State, in 1797,	-	-	-	-	-	-	-	50,000 0 0	-	-	50,000 0 0	20,000 00
To loans made by the present Government,	2,845,000 0 0	10,164,000 0 0	6,181,000 0 0	1,310,000 0 0	3,000,000 0 0	-	-	-	-	-	23,500,000 0 0	9,400,000 00
To a remittance for the payment, cost, and charges of an importation of saltpetre for the War Department, and charged as an expenditure therein, warrant No. 7595,	-	-	-	-	-	-	-	43,953 5 0	-	-	43,953 5 0	17,031 89
To diplomatic department, for a repayment ordered into their hands by Mr. John Q. Adams,	-	-	-	-	-	-	-	50 0 0	-	-	50 0 0	20 00
To profit and loss account, annexed for gain to the United States,	-	-	-	-	-	-	-	-	-	-	-	48,422 12
	3,276,188 5 13	10,164,000 0 0	6,181,000 0 0	1,846,565 4 0	4,990,000 0 0	-	3,091,657 5 0	2,835,411 15 0	2,437,003 17 0	3,089,903 11 0	37,911,729 17 13	15,239,609 43

+



## EXPENDITURES.

	YEAR 1790.	1791.	1792.	1793.	1794.	1795.	1796.	1797.	1798.	1799.	TOTAL.	AMOUNT IN
	Guild. s. p.	Guild. s. p.	Guild. s. p.	Guild. s. p.	Guild. s.	Guild.	Guild. s. p.	Guild. s.	Guild. s. p.	Guild.	Guild. s. p.	Dolls. Cts.
By amount remitted from Amsterdam and Antwerp, towards discharging the principal and arrearages of interest due on the French debt, -	1,500,014 9 0	5,206,013 1 2	3,374,391 10 14	-	-	-	-	-	-	-	10,080,419 1 0	4,032,167 62
Amount remitted from Amsterdam, in discharge of the Spanish loan, -	-	-	374,081 7 6	241,226 3 13	-	-	-	-	-	-	615,307 11 3	246,123 02
Amount paid for the discharge of interest due to foreign officers, -	-	-	-	97,739 10 0	-	-	-	-	-	-	97,739 10 0	39,095 80
In payment of drafts drawn by the treasury U. States, -	1,288,714 10 8	2,210,656 12 0	864,884 0 0	790,366 0 0	1,705,974 8	31,360	-	-	-	-	6,891,955 10 8	2,808,941 02
In discharge of certain instalments of the debt contracted by the late Government, -	-	-	-	1,000,000 0 0	1,000,000 0	1,000,000	-	2,000,000 0	200,000 0 0	400,000	5,600,000 0 0	2,240,000 00
In discharge of interest on the Dutch debt, and advances, including remittances to J. M. C. Dewolf, for the payment of interest on the Antwerp loan, -	345,325 0 0	542,783 6 0	1,078,414 12 0	1,308,620 1 0	1,581,450 1	1,190,250	1,441,713 5 14	1,427,760 10	1,287,009 11 0	1,275,250	11,485,576 6 14	4,594,230 53
In payment of premiums and charges on the loans under the present Government, -	-	828,353 14 6	82,001 0 0	50,500 0 0	135,000 0	-	-	-	-	-	1,095,853 14 6	438,341 48
Do. on the loan of 2,000,000, of 1784, at 4 per cent. -	-	90,000 0 0	-	100,000 0 0	-	120,000	-	200,000 0	-	-	510,000 0 0	204,000 00
For this amount passed to the credit of the Department of State, for the support of Ministers, -	-	-	-	-	-	-	-	50,000 0	-	-	50,000 0 0	20,000 00
For am't, cost, and charges, of a shipment of saltpetre, -	-	-	-	-	-	-	-	-	42,579 14 8	-	42,579 14 8	17,031 89
For a reimbursement to purchasers of 6 per cent. stock, on account of moneys received at the Bank of the U. States, and credited by the Treasurer, -	-	-	-	-	-	-	-	-	35,566 6 8	-	35,566 6 8	14,226 54
By profit and loss account, for loss on the reimbursement of moneys advanced by John and Francis Baring, of London, on account of an intended sale of 6 per cent. stock, and on the reimbursement of moneys on account of bullion, by Mr. Skipwith, -	-	-	-	-	-	-	31,223 15 8	-	-	-	31,223 15 8	12,489 51
By do. for postage of letters, advertisements, and sundry contingent expenses, -	-	-	-	-	-	-	-	-	3,118 15 7	-	3,118 15 7	1,247 51
Six per cent. stock returned to the treasury, and passed to the credit of the trustees for the redemption of the public debt, being a part of \$660,373 33 remitted, the cost of which is included in the sum of \$5,621,660 10, -	-	-	-	-	-	-	-	-	In this and the preceding years.	-	-	20,373 33
Credit also of a profit arising from renewal of bills of exchange, -	-	-	-	-	-	-	-	-	-	-	-	2,385 34
By foreign fund for the balance, being the amount of remittances made from the treasury during the year 1799, exceeding the amount of interest and instalments to the close of said year, -	-	-	-	-	-	-	-	-	-	-	1,372 389 11 15	548,955 84
	3,134,053 19 8	8,884,806 13 8	5,773,771 10 4	3,588,451 14 13	4,422,424 9	2,341,610	1,472,937 1	613,677,760 10	1,568,274 7 7	1,675,250	37,911,729 17 13	15,239,609 43

The foregoing statement is formed from the accounts of the commissioners of the Dutch loans, as adjusted at the treasury, to the 31st December, 1798. That part thereof which relates to the year 1799, is taken from an account, kept at the treasury, of remittances made to said commissioners, and of moneys which became payable by them, in that year.

TREASURY DEPARTMENT, Register's Office, April 28, 1800.

JOSEPH NOURSE, Register.

*Statement of the French debt at the commencement of the present Government, and of its ultimate extinguishment.*

	Livres.	Sols. Den.	Dolls.	Cts.		Livres.	Sols. Den.	Dolls.	Cts.
<i>To general account of foreign receipts and expenditures remitted to Paris, from Amsterdam and Antwerp:</i>					<i>Capital on the 1st January, 1790, viz.</i>				
Guilders 10,080,419 1 produced	24,193,005	14 04	4,032,167	62	Loan of eighteen million livres,	-	-	18,000,000	
					of ten million ditto,	-	-	10,000,000	
<i>To account of expenditures of the United States:</i>					of six million ditto,	-	-	6,000,000	
Paid at the treasury, - - \$2,751,904	15,162,005	09 10	2,751,904	00	Balance of account of supplies settled at the treasury,	-	-	-	34,000,000
<i>To the War Department:</i>					Contract with the Farmers General,	-	-	1,000,000	134,065 07 06
For supplies of military stores, - 8,962	49,377	08 02	8,962	00	Deduct so much paid by the late Government,	153,229	5 7		
<i>To loan of Foreign Debt:</i>						846,770	14 5		
Amount of 5½ per cent. stock, - 1,848,900					Deduct supplies furnished the French Consul, by the late Government,	448,471	14 8		
of 4½ ditto, - 176,000	11,156,473	16 07	2,024,900	00				398,298	19 09
<i>To profit and loss account:</i>					Principal, - - - - - Livres,	34,532,364	07 03	6,267,624	15
For a gain arising from the exchange between Amsterdam and Antwerp, and Paris, viz.					<i>Interest on 1st of January, 1790.</i>				
The remittances from Amsterdam and Antwerp, on account of the principal of the French debt, were livres 24,193,005, 14 4 18 <sup>15</sup> / <sub>100</sub> \$4,391,030 53					Arrearages of interest on the capital, - - - 8,800,000				
The value of guilders, 10,080,419 1 40 4,032,167 62					on supplies, - - - 41,895 8 7				
					Contract with Farmers General, - - - 126,017 15 4				
Difference to the credit of this account from exchange, - - - - - 358,862 91						8,967,913	3 11		1,627,676 24
					Interest which accrued in 1790, on supplies and Farmers' General contract,	1,600,000			
						26,618 14 4			
						1,626,618	14 4		295,231 29
					Interest, - - - - - Livres,	10,594,531	18 03		
						45,126,896	05 06	8,190,531	68
					Interest in 1791, 1792, 1793, 1794, and 1795, until paid off, - - - - -	5,433,966	03 05	986,264	85
	50,560,862	08 11	9,176,796	53		50,560,862	08 11	9,176,796	53

TREASURY DEPARTMENT, Register's Office, April 28th, 1800.

JOSEPH NOURSE, Register.

## No. 7,

*Statement of the Spanish debt at the commencement of the present Government, and of its ultimate extinguishment.*

	Dolls. Cts.		Dolls. Cts.
<i>To general account of foreign receipts and expenditures:</i>		<i>Capital on the 1st of January, 1790.</i>	
Remitted from Amsterdam to Madrid, in full payment of said debt,		Amount due to the Government of Spain, on the 21st of March, 1782, bearing interest at 5 per cent. per annum, as stated by the late commissioner for settling foreign accounts,	\$174,011
Cost at 40 cents per guilder,	Guilders, 615,307 11 03	Interest which fell due before, and in, the year 1790,	76,371 50
	246,123 02		\$250,381 50
<i>To profit and loss account:</i>			
Amount in dollars, paid with said guilders,	\$268,032 62		
Cost as above,	246,123 02		
	21,909 60		
Gain,		Interest from January 21st, 1791, to August 21st, 1793, when said debt was finally discharged,	17,651 12
			\$268,032 62
	Dollars,		
	268,032 62		

TREASURY DEPARTMENT, Register's Office, 28th April, 1800.

JOSEPH NOURSE, Register.

## No. 8.

*State of the Balances in the hands of the Collectors of the Customs, and Supervisors of the Revenue, at the close of the year 1799, or subject to the disposal of the Treasury, at the dates of their latest returns.*

Districts.	Date of Returns.	Sums.	Districts.	Date of returns.	Sums.
Portsmouth, -	1799, Dec. 31	\$23,422 81	<i>Amount brought up,</i> -	-	\$178,086 47
Newburyport, -	-	5,096 51	Philadelphia, -	1799, Dec. 31	3,144 05
Gloucester, -	-	264 50	Wilmington, Delaware, -	-	47,253 69
Salem, -	-	4,100 19	Baltimore, -	-	39,868 73
Marblehead, -	- 28	3,764 39	Chester, -	-	677 55
Boston, -	- 31	31,329 54	Oxford, -	-	279 06
Plymouth, -	-	5,739 88	Vienna, -	-	586 81
Barnstable, -	-	235 67	Havre de Grace, -	-	-
Nantucket, -	-	197 31	Snow Hill, -	-	-
Edgartown, -	- 30	578 97	Annapolis, -	Sept. 30	1,594 80
New Bedford, -	- 31	656 32	Nottingham, -	Dec. 31	-
Dighton, -	-	302 67	Cedar Point, -	-	-
York, -	-	968 19	Georgetown, Maryland, -	-	31 85
Biddeford, -	-	5,713 60	Hampton, -	1799, -	22 47
Portland, -	- 28	9,706 38	Norfolk, -	1799, -	62,040 08
Bath, -	- 31	2,449 51	Bermuda Hundred, -	-	4,330 23
Wiscasset, -	-	2,675 11	Yorktown, -	-	-
Waldoborough, -	Sept. 15	220 03	Tappahannock, -	-	2,125 82
Penobscott, -	Dec. 29	4,679 06	Yeocomico, -	-	-
Frenchman's bay, -	- 31	120 50	Dumfries, -	-	-
Machias, -	-	-	Alexandria, -	-	5,385 61
Passamaquoddy, -	-	402 33	Foley Landing, -	-	482 22
Ipswich, -	-	-	Cherrystone, -	1796, -	379 73
New port, -	-	8,115 94	South Quay, -	1799, -	-
Providence, -	-	5,223 77	Louisville, -	-	-
New London, -	-	22,837 03	Palmyra, -	June 30	908 79
Middletown, -	-	6,966 31	Wilmington, N. C. -	Dec. 31	12,039 06
New Haven, -	-	19,053 32	Newbern, -	-	6,894 55
Fairfield, -	-	2,878 82	Washington, -	-	3,953 20
Vermont, cash and bonds, -	-	4,252 21	Edenton, -	- 27	14,365 62
Lake Champlain, -	-	2,075 82	Camden, -	- 31	2,085 86
Sagg Harbor, -	-	1,208 07	Georgetown, S. C. -	July 1	1,658 09
New York, -	-	-	Charleston, -	Dec. 31	35,625 59
Hudson, -	-	1,425 93	Beaufort, -	- 28	-
Perth Amboy, -	-	-	Savannah, -	Sept. 8	22,419 11
Burlington, -	-	1,278 89	Sunbury, -	Dec. 31	-
Bridgetown, -	-	153 89	Brunswick, -	Sept. 30	257 13
Great Egg Harbor, -	-	-	St. Mary's, -	Dec. 31	-
Little Egg Harbor, -	-	-	Hardwich, -	-	-
<i>Amount carried up</i>	-	\$178,086 47	Total in the hands of Collectors, -	-	\$447,296 17

## SUPERVISORS.

			<i>Amount brought up,</i> -	-	\$50,930 00
New Hampshire, -	1799, Dec. 30	\$2,030 34	Virginia, -	1 799, Dec. 31	3,594 76
Massachusetts, -	-	13,598 30	Kentucky, -	-	10,658 93
Rhode Island, -	- 28	1,834 17	Tennessee, -	- 28	2,385 46
Connecticut, -	-	10,266 51	N. Carolina, including	-	-
Vermont, -	- 31	384 77	sums in the hands	-	-
New York, -	-	581 47	of the collector of	-	-
New Jersey, -	- 30	447 03	Edenton, &c. -	- 26	2,555 05
Pennsylvania, -	- 31	16,697 20	S. Carolina, -	- 30	10,928 32
Delaware, -	-	1,393 35	Georgia, including the	-	-
Maryland, -	-	3,696 86	sum in the hands of	-	-
<i>Amount carried up,</i>	-	\$50,930 00	the collector of Sa-	-	-
			vannah, -	- 26	3,899 12
			Total in the hands of	-	-
			supervisors, -	-	\$84,951 64

Total of cash in the hands of the collectors, after deducting drafts, &c. drawn on them prior to, and unpaid on, the 31st December, 1799, as above, - \$447,296 17

Ditto, - supervisors, - ditto, - - 84,951 64

Total in the hands of supervisors and collectors, -

\$532,247 81

TREASURY DEPARTMENT, 28th April, 1800.

Extracted from the records in the office of the Secretary of the Treasury.

BASIL WOOD.

## No. 9.

*Statements of the Public Debt of the United States, at sundry periods, prior to, and on, the first of January, 1800.*

A STATEMENT OF THE FOREIGN AND DOMESTIC DEBT OF THE UNITED STATES ON THE 1ST JANUARY, 1790.

FOREIGN DEBT.	Livres. S. D.	Dolls. Cts.	Dolls. Cts.
<i>Debt to France.</i>			
Loan of eighteen millions of livres, bearing an interest of five per cent. per annum, from the 3d September, 1783, -	18,000,000		
Loan of ten millions of livres, bearing an interest of four per cent. per annum, from the 5th November, 1781, -	10,000,000		
Loan of six millions of livres, bearing an interest of five per cent. per annum, from the 1st January, 1784, -	6,000,000		
Balance on account of supplies, as settled at the treasury, -	134,065 7 6		
Contract with the Farmers General, <i>Livres</i> , 1,000,000 0 0			
Deduct so much paid by the late Government, 153,229 5 7			
	846,770 14 5		
Deduct supplies furnished to the French Consul, by the late Government, -	448,471 14 8		
	398,298 19 9		
Principal, - - -	34,532,364 7 3	6,267,624 15	
<i>Interest prior to 1st January, 1790.</i>			
Arrearages of interest on the capital, 8,800,000 0 0			
Do do on supplies, - 48,599 4 1			
Do do on contract with the Farmers General, - 126,017 15 4			
	8,974,616 19 5	1,628,892 97	
<i>Debt to Spain.</i>			7,896,517 12
Amount due to the Government of Spain on the 21st March, 1782, bearing an interest of five per cent. per annum, -	-	174,011 00	
Interest which had accrued to 1st January, 1790, -	-	67,669 95	
			241,680 95
<i>Dutch Debt.</i>			
Loan of five millions of guilders, per five contracts, dated June 11, 1782, at five per cent. per annum, -		5,000,000	
Loan of two millions of guilders per contract, dated 9th March, 1784, at four per cent. per annum, -	2,000,000		
Premium to the money lenders, and gratifications on the said loan, - 837,500 0 0			
Deduct this amount paid by the late Government, - 180,000 0 0			
	657,500	2,657,500	
Loan of one million of guilders, per contract, dated June 1, 1787, at five per cent. per annum, -	-	1,000,000	
Loan of one million of guilders, per contract, dated March 13, 1788, at five per cent. per annum, -	-	1,000,000	
At forty cents per guilder, -	-	\$9,657,500	\$3,863,000 00
Foreign debt, January 1, 1790, -	-	-	\$12,001,198 07
<b>DOMESTIC DEBT.</b>			
<i>Principal.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>	
The evidences of the domestic debt received on loan under the act of 4th August, 1790, as exhibited in the books of the treasury, and for which certificates of funded debt were issued, viz:			
Certificates of registered debt, - - -	10,530,258 04		
Ditto, issued by commissioners of loans in the several States, - - -	9,325,949 12		
Ditto, by commissioners for adjusting the accounts of the quartermasters, commissary, hospital, marine, and clothing departments, - - -	660,625 31		
Certificates issued by commissioners for adjusting accounts in their respective States, - - -	2,086,165 40		
Ditto, issued by commissioners for adjusting the accounts of the army, - - -	5,546,369 03		
		28,149,366 90	
Principal value of old emissions, not bearing interest, -	480,823 83		
Indents of interest, - - -	3,830,869 17		
Interest on principal, to 31st December, 1789, - - -	7,093,128 65		
		11,404,821 65	
<i>Debt to Foreign Officers.</i>			
Principal, - - -	-	186,988 23	

## No. 9—Continued.

<i>State Certificates assumed.</i>			
From an examination of the evidences of the assumed debt, received on loan under the act of 4th August, 1790, the amount subscribed by the several States, and respectively accounted for in the adjustment of their accounts by the General Board of Commissioners, was, viz:			
Principal,	-	\$15,082,771 33	
Interest prior to January 1, 1790,	-	1,379,110 85	
			\$16,461,882 18
<i>Balances due to creditor States.</i>			
For the amount of said balances declared by the General Board of Commissioners, and funded by act of Congress, 31st May, 1794.			
Principal,	-	-	3,517,584 00
<i>Debts discharged in Specie,</i>			
Which were either contracted or originated under the Confederation, and which have been passed to the credit of the trustees, for the redemption of the public debt.			
For the discharge of warrants issued by the late Board of Treasury,			
In payment of salaries of the civil list, under the late Government,	157,823 27		
Towards discharging certain debts contracted by Abraham Skinner, late commissary general of prisoners,	37,311 20		
Towards discharging certain debts contracted by Col. Timothy Pickering, late Quartermaster General,	38,729 55		
In payment of bills of exchange, drawn by the commissioners of loans, on the ministers of the United States at Paris, and returned unpaid,	6,959 86		
In discharge of a claim of Oliver Pollock, late commercial agent at New Orleans,	4,151 00		
Grants of Congress to indemnify the estate of the late General Greene,	108,605 02		
In payment to the French Government for supplies furnished the United States' ships of war, from 1781 to '83,	71,453 36		
Sundry miscellaneous claims on the late Government,	29,029 68		
	61,398 00		
		515,460 94	
Domestic debt, January 1, 1790,	-	60,236,103 90	60,236,103 90
Foreign and domestic debt, on the 1st January, 1790,	-	-	72,237,301 97
<i>Statement of the Foreign and Domestic Debt of the United States, on the 1st January, 1791.</i>			
Amount of the foreign debt on the 1st January, 1790,	-	-	12,001,198 07
Domestic debt, on 1st January, 1790,	-	60,236,103 90	
One year's interest on the foreign debt, for the year 1790, viz:			
French debt, on eighteen millions livres, at 5 per cent.	Livres, 900,000 0 0		
Ditto, on ten millions livres, at 4 per cent.	400,000 0 0		
Ditto, on six million livres, at 5 per cent.	300,000 0 0		
Ditto, on the capital which was due to the Farmers General and the supplies,	19,914 18 10		
At 18 <sup>15</sup> / <sub>100</sub> cents per livre,	1,619,914 18 10	\$294,014 56	
Spanish debt, on 174,011 dollars, at 5 per cent.	-	8,700 55	
Dutch debt, on seven millions guilders, at 5 per cent.	Guilders, 350,000 00		
Ditto, on two millions guilders, at 4 per cent.	80,000 00		
At forty cents per guilder,	430,000 00		
Is	\$172,000 00		
Deduct moneys in the hands of the commissioners of loans, on the 1st January, 1790,	132,475 31		
	39,524 69		342,239 80
<i>Interest which accrued in the year 1790, on Domestic debt, viz:</i>			
On 28,149,366 90, six per cent. capital, at six per cent.	\$1,688,962 01		
On 15,082,731 33, assumed debt, at ditto,	904,966 28		
On 3,517,584 00, balance which became due to creditor States, at four per cent.	140,703 36		
	-	2,734,631 65	
Amount of foreign and domestic debt on 1st January, 1791,	-	62,970,735 55	12,343,437 87
<i>Interest which accrued in the year 1791, on Domestic debt, viz:</i>			
On 15,082,771 33, assumed debt,	904,966 28		
On 3,517,584 00, which was due creditor States,	140,703 36		
	-	1,045,669 64	
And for interest which accrued after the 1st January, 1792, upon the balances which were due to the creditor States until the same were funded,	-	422,110 08	64,438,515 27
Total,	-	-	\$76,781,953 14

RECAPITULATION.										Dolls.	Cts.
Foreign debt, January 1, 1790,										12,001,198	07
<i>Interest during the year 1790, viz:</i>											
Dutch,	-	-	-	-	-	-	-	\$39,524	69		
French,	-	-	-	-	-	-	-	294,014	56		
Spanish,	-	-	-	-	-	-	-	8,700	55		
										342,239	80
Domestic debt as funded, 6 per cent. stock,										30,087,650	05
3 per cent. stock,										19,701,545	01
Deferred stock,										14,649,320	21
										64,438,515	27
Total debt of the United States, contracted by the late Government, as liquidated and funded according to acts of Congress,										-	-
<i>State of the debt of the United States, on first January, 1800.</i>											
Foreign debt, due in Amsterdam and Antwerp, Guilders, 26,900,000 at 40 cents,										10,760,000	00
Premiums payable on the loan of 9th March, 1784, 147,500										59,000	00
										27,047,500	
										-	-
										10,819,000	00
Domestic debt, exclusive of the sums passed to the credit of the sinking fund, viz:											
Six per cent. stock,										\$30,087,650	05
Amount passed to the credit of the sinking fund,										1,841,607	09
										28,246,042	96
Deduct instalments reimbursed to the close of 1799,										3,215,575	37
										25,030,467	59
Amount to be reimbursed,										-	-
Deferred stock,										14,649,320	21
Amount passed to the credit of the sinking fund,										966,376	04
										13,682,944	17
Three per cent. stock,										19,701,545	01
Amount passed to the credit of the sinking fund,										614,836	47
										19,086,708	54
Five and one-half per cent. stock,										1,848,900	00
Amount passed to the credit of the sinking fund,										1,400	00
										1,847,500	00
Four and one half per cent stock,										176,000	00
Six per cent stock, per act of 31st May, 1796,										80,000	00
Six per cent Navy stock issued,										109,200	00
Six per cent Navy stock to be issued,										820,000	00
Eight per cent stock issued in 1799,										5,000,000	00
										65,832,820	30
Total amount of the unredeemed capitals of the foreign and domestic funded debt on the 1st January 1800										-	-
										76,651,820	30
<i>Temporary Loans.</i>											
Sums obtained of the Bank of the United States, in anticipation of the revenue, at 5 per cent,										1,400,000	00
Sums obtained at six per cent,										1,840,000	00
Sums due on the subscription loan for stock,										400,000	00
										3,640,000	00
Deduct the cost of 2,220 shares owned by the United States,										888,000	00
										2,752,000	00
Debt of the United States, January 1, 1800,										-	-
										79,403,820	30
<i>Statement of the debts contracted under the present Government of the United States, and of debts of the late Government discharged, viz:</i>											
<i>Debts Contracted.</i>											
5½ per cent stock, issued for an equal amount due to France,										-	-
4½ per cent stock, do.										-	-
6 per cent stock, per act of 31st May, 1796,										-	-
Navy stock issued and to be issued,										-	-
8 per cent stock,										-	-
Temporary loans,										3,640,000	00
Deduct bank shares,										888,000	00
										2,752,000	00
Amount of debts contracted,										-	-
										10,786,100	00
<i>Debts discharged.</i>											
Foreign debt, January 1, 1791,										12,343,437	87
Ditto, January 1, 1800,										10,819,000	00
										1,524,347	87
Reduced, 6 per cent stock purchased or redeemed,										-	-
3 per cent ditto, do.										-	-
Deferred stock, do. do.										-	-
5½ per cent stock,										-	-
Reimbursement of the 6 per cent stock, to the close of 1799,										-	-
										3,215,575	37
Amount of debts discharged,										-	-
										8,164,232	84

## No. 9—Continued.

<i>Comparative state of the Treasury, with reference to the Public Debt, on the 1st day of January, 1790, and the 1st day of January, 1800.</i>		<i>Dolls. Cts.</i>
Cash in the treasury, January 1, 1800,	- - - -	2,161,867 67
Remittances to Holland in 1799, exceeding a sum sufficient to satisfy all demands for principal and interest, which became due prior to January 1, 1800, being <i>Guilders</i> 1,372,389 11 15, equal to	- - - -	548,955 84
		2,710,823 51
Cash in the treasury, January 1, 1790,	- - - -	28,239 61
Cash received for debts due to the United States, contracted under the late Government at sundry times, prior to January, 1800,	- - - -	62,586 74
Debts of the late Government paid in specie at the treasury, during the year 1789, and included in the amount of said debts, stated to have been discharged under the present Government,	- - - -	15,927 13
Balances of registered debt for which appropriations have been made, yet unclaimed by individuals,	- - - -	61,404 95
Balances due to foreign officers remaining unclaimed,	- - - -	38,779 23
The excess of funds acquired by the present Government to the 1st January, 1800, above the sum in the treasury, on the 1st January 1790, the sums received for debts due to the late Government, and the unsatisfied appropriations above-mentioned, was, therefore,	- - - -	2,503,885 85
		2,710,823 51
The amount of debts of the late Government discharged in specie at the treasury, during the year 1790, and included in the amount of said debts, stated to have been discharged by the present Government, is,	- - - -	239,736 78
The sum of \$150,229 24 in specie of the product of revenue, was expended in the latter part of the year 1790, in the purchase of the domestic debt of the United States, which procured, in different stocks, a capital of	- - - -	278,687 30
Amount of the debt of the late Government, extinguished in the year 1790,	- - - -	518,424 8
<i>Estimate of the nett value of the bonds for duties on imports remaining uncollected at the close of the year 1799, deducting drawbacks and expenses of collection.</i>		
The gross amount of duties secured in 1796, amounted to,	- - - -	12,581,167 12
Ditto, ditto. 1797,	- - - -	12,866,984 69
Ditto, ditto. 1798,	- - - -	11,402,185 17
The actual revenue of 1796, was	- - - -	8,740,329 65
Ditto. 1797, was	- - - -	8,758,780 99
Ditto. 1798, was	- - - -	8,179,170 80
The bonds outstanding at the close of the year 1796, amounted to	- - - -	6,484,907 20
Ditto, ditto. 1797,	- - - -	10,126,052 12
Ditto, ditto. 1798,	- - - -	9,349,527 29
The accounts of the last year have not been settled, it may, however, be presumed, that the bonds at the close of the year 1799, were equal to the amount stated for 1798, and from the foregoing data, that their value may be estimated at	- - - -	6,000,000 00

TREASURY DEPARTMENT, *Register's Office, April 28th, 1800.*

I certify that the foregoing statements of the public debt of the United States, at sundry periods prior to, and on the 1st of January, 1800, are made from the records of this office.

JOSEPH NOURSE, *Register.*TREASURY DEPARTMENT, *May 6th, 1800.*

SIR:

I find that the bonds for duties on imports outstanding on the 1st of Jan. 1790, amounted to,	\$590,468 60
The cash in the hands of collectors,	83,127 84
The balance in the treasury,	28,239 61
Amounting to,	\$701,836 05
The outstanding bonds on 1st of January, 1791, amounted to,	1,052,215 13
The cash in the hands of collectors,	225,786 95
The balance in the treasury,	570,023 88
Amounting to,	\$1,848,025 96

It is impossible to ascertain precisely the debt, on the 1st of January 1800, for the current service; although, it is certain, that it did not amount to any considerable sum.

The Secretary of War informs me that the money advanced in 1799 is, by him, considered equal to the pay of the troops to the close of that year; that the advances to contractors for rations exceeded the supplies which had been actually furnished, and that the advances for clothing, for 1800, amounted to about 44,000 dollars.

The Secretary of the Navy estimates that there was due, on the 1st of January, 1800, to the officers and seamen of the navy, the sum of one hundred and fifty-four thousand one hundred and thirty-four dollars; but that the value of provisions on board the vessels of war, purchased and paid for in 1799, and which remained to be consumed in 1800, and the sums which remained unexpended in the hands of navy agents on the 1st of January, 1800, must have amounted to as much, at least, as the balance due for pay to the navy.

It has been my constant endeavor to prevent the increase of an unliquidated or floating debt, and, as the public supplies are generally purchased with cash, or furnished in pursuance of contracts, on which moneys are advanced, the existence of any considerable debt for the current service is impossible. If one hundred and fifty thousand dollars, in addition to the advances, prior to the present year, is allowed, it will, in my opinion, be sufficient to cover



every unliquidated demand against the Government, not heretofore stated. Though I cannot speak with certainty, yet I am inclined to believe, that the advances are, of themselves, equal to the aggregate amount of debts.

I have the honor to be, very respectfully, sir, your obedient servant,

OLIVER WOLCOTT.

The Honorable ROGER GRISWOLD, Esquire,  
*Chairman of a committee of the House of Representatives.*

TREASURY DEPARTMENT, May 7th, 1800.

SIR:

The increase of the public debt, from the 1st of January, 1798, to the 1st of January, 1800, may, in my opinion, be correctly deduced from the statements heretofore transmitted to the committee, in the following manner:

#### DEBTS CONTRACTED.

A loan obtained of the Bank of the United States, in 1798, in pursuance of the act of March 3d, 1795, the proceeds of which were applied to discharge an equal amount due to the said Bank,	-	-	\$200,000
A loan obtained in 1799, at 8 per cent. interest,	-	-	5,000,000
Six per cent. stock issued, and to be issued, for ships built in 1798 and 1799,	-	-	929,200
Amount of debts contracted,	-	-	<u>\$6,129,000</u>

#### DEBTS DISCHARGED.

Two instalments due to the Bank of the United States, paid at the close of the years 1798 and 1799,	\$400,000	00
The reimbursement of six per cent. stock, paid at the close of 1798,	674,938	02
The reimbursement paid at the close of 1799,	716,880	02
Of the sums remitted from the treasury to Holland, in 1797, there was applied to the payment of an instalment which fell due in 1798, the sum of,	80,000	00
Of the remittances made to Holland in 1798 and 1799, there was applied to the payment of an instalment in 1799, the sum of,	160,000	00
Loan office certificates redeemed, per act of June 12, 1798,	82,745	44
Registered debt do.	86,561	34
Debts of the late Government, paid in specie, in the year 1798,	2,873	70
Amounting, in the whole, to	\$2,203,998	52
Which sum being deducted from the debts contracted in 1798 and 1799, will shew the increase of the public debt during those years, being	3,925,201	48
	<u>\$6,129,200</u>	<u>00</u>

Not knowing the principles which the committee will assume, I have stated the instalment of the Dutch debt, which was paid in 1798, although the fund was remitted in 1797, and is, accordingly, charged as an expenditure in that year. If it shall be thought proper to exclude this sum, the increase of the debt, in the years 1798 and 1799, will be,

The balance of cash in the treasury, at the close of the year 1797, was,	1,021,889	04
The balances in the hands of collectors of the customs, at the same period, deducting bills drawn by the Treasurer, debentures, &c.	265,369	03
The balances in the hands of supervisors, deducting bills of the Treasurer,	32,964	39
The uncollected bonds for duties on imports, amounted, at the close of 1797, to	10,126,052	12

I have the honor to be, with great respect, sir, your most obedient servant,

OLIVER WOLCOTT.

The Honorable ROGER GRISWOLD, Esquire,  
*Chairman of a committee of the House of Representatives.*

5th CONGRESS.]

No. 153.

[2d Session.]

#### SINKING FUND.

COMMUNICATED TO THE SENATE, NOVEMBER 23, 1800.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their report of the 11th of December, 1799, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the 27th of November, 1800, and in the proceedings of the officers of the treasury, therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

November 28th, 1800.

JOHN E. HOWARD,  
*President of the Senate pro tem.*

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund:

That no purchases of the debt of the United States have been made, since the date of the last report to Congress, of the 11th day of December, 1799; and that the sums of capital stock heretofore purchased and transferred, prior to the present year, in trust for the United States, the interest whereon is appropriated, by law, towards the reduction of the public debt, amounts to four millions seven hundred and four thousand two hundred and nineteen dollars and sixty cents, as will more particularly appear from the document hereto annexed, marked A.

That the following sums have been applied towards the discharge of the principal debt of the United States, since the date of the last report to Congress, of the 11th of December, 1799:

1st. To the fifth instalment of the six per cent. stock, bearing a present interest, which, pursuant to the act, entitled "An act making further provision for the support of public credit, and for the redemption of the public debt," passed on the 3d day of March, 1795, and the act in addition thereto, passed on the 28th day of April, 1796, became payable on the first day of January, 1800, the sum of	\$716,894 36
2d. To the payment of the eighth instalment of the subscription loan for bank stock, due on the last day of December, 1799,	200,000 00
3d. To the payment of the third instalment of a loan of one million of guilders, obtained in Holland, and which fell due the present year, pursuant to a contract, dated the 1st of June, 1787, estimated at 40 cents per guilder,	80,000 00
4th. To the payment of the second instalment of a loan of one million of guilders, obtained in Holland, and which fell due in the present year, pursuant to a contract, dated the 13th of March, 1788, estimated at 40 cents per guilder,	80,000 00
5th. To the payment of the first instalment of a loan of three millions of guilders, obtained in Holland, and which fell due in the present year, pursuant to a contract, dated first of January, 1790, estimated at forty cents per guilder,	240,000 00
Amounting, in the whole, to	<u>\$1,316,894 36</u>

The payments before enumerated have been made out of the following funds:

1st. The interest fund on the sums which accrued upon the stock purchased, and transferred to the commissioners of the sinking fund, in trust for the United States, as particularly stated in the document hereto annexed, marked B,	\$522,323 11
2d. The fund arising from the payment of debts, which originated prior to the present constitution of the United States, as particularly stated in the document marked C,	2,943 39
3d. The fund arising from dividends on the capital stock belonging to the United States, in the Bank of the United States, from the 1st of July, 1798, to the 30th of June, 1799, after deducting the interest on the subscription loan for the same period, as particularly stated in the document hereto annexed, marked D,	29,040 00
4th. The proceeds of duties on goods, wares, and merchandise, imported, on the tonnage of ships or vessels, and on spirits distilled within the United States, and stills, appropriated by the 8th section of the act of March 3d, 1795, entitled "An act making further provision for the support of public credit, and for the redemption of the public debt," being for the period and in reference to the objects mentioned in this report,	762,587 86
	<u>\$1,316,894 36</u>

Making, in the whole, an equal amount to the reimbursements before mentioned.

There remained in the hands of the Treasurer of the United States, as agent of the Board of commissioners, on the twenty-fifth day of the present month, one hundred and sixty-nine thousand and eighty-seven dollars and four cents, which, with the growing produce of other appropriated funds, will be sufficient for the reimbursement, at the end of the present year, of the sixth instalment of the six per cent. stock, bearing a present interest, and the ninth instalment of the subscription loan for stock of the Bank of the United States, which reimbursements are required to be made by the 11th section of the act of Congress, passed on the 3d of March, 1795, herein before mentioned.

All which is most respectfully submitted, by

OLIVER WOLCOTT, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *November 27, 1800.*

## A.

*A General Statement of the several stocks transferred to the United States, to the 31st December, 1799, the interest on which, by the acts of the 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.*

	6 per cent. stock.	3 per cent. stock.	Deferred stock.	5 per cent. stock.	5½ per cent. stock.	Amount of the several species of stock.
Purchased with moneys received on account of the surplus of duties, to the end of the year 1790, as per statement thereof, heretofore rendered,	439,016 12	401,072 90	631,786 86	- -	- -	1,471,875 88
Ditto, on account of a loan of \$2,000,000, as per ditto,	353,604 95	31,731 94	137,588 66	- -	- -	522,925 55
Ditto, out of the interest fund, ditto,	115,195 57	79,055 79	118,608 92	- -	- -	312,860 28
Amount transferred to the United States, as particularised below,	933,790 45	102,975 84	78,391 60	1,280,000	1,400 00	(a.) 2,396,557 89
	\$1,841,607 09	614,836 47	966,376 04	1,280,000	1,400 00	4,704,219 60
(a.) In payment for land on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	- -	- -	151,392 41
In discharge of the debts due to foreign officers,	186,988 23	22,438 58	- -	- -	- -	209,426 81
In payment of certain balances, which originated prior to the present constitution,	4,225 96	6,747 40	13,117 95	- -	- -	24,091 31
In the repayments of commutation by sundry military officers,	14,934 22	10,472 40	7,467 09	- -	- -	32,873 71
In payment for lands sold under the act of the 18th May, 1796, and received in pursuance of the act of the 3d March, 1797,	8,610 72	2,599 21	- -	- -	1,400 00	12,609 93
In discharge of the registered debt, under act of 12th June, 1798,	86,561 34	- -	- -	- -	- -	86,561 34
In discharge of loan office and final settlement certificates, under act of 12th June, 1798,	55,163 60	- -	27,581 84	- -	- -	82,745 44
Stock arising from specie paid for services and supplies, furnished prior to 4th March, 1789,	515,460 94	- -	- -	- -	- -	515,460 94
From the instalments of foreign debt reimbursed to the 31st December, 1798,	- -	- -	- -	1,280,000	- -	1,280,000 00
In payment for lands secured under pre-emption rights, by act of 2d March, 1799,	1,396 00	- -	- -	- -	- -	1,396 00
	\$933,790 45	102,975 84	78,391 60	1,280,000	1,400 00	2,396,557 89

TREASURY DEPARTMENT, Register's Office, November, 11, 1800.

JOSEPH NOURSE, Register.

## B.

*Statement of moneys arising from interest on stock transferred to the United States, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 8th May, 1792, and agreeably to a statement made at the Treasury, No. 11,167, dated the 11th January, 1800.*

1799, March 30,	.	.	.	.	.	.	.	.	.	\$22,364 46
June 29,	.	.	.	.	.	.	.	.	.	22,364 46
November 20,	.	.	.	.	.	.	.	.	.	424,006 24
December 31,	.	.	.	.	.	.	.	.	.	53,587 95
										<u>\$522,323 11</u>

TREASURY DEPARTMENT, *Register's Office*, November 11th, 1800.

JOSEPH NOURSE, *Register*.

## C.

*Statement of moneys received at the Treasury in the year 1798, from the payment of debts which originated prior to the present constitution, being the amount drawn by the agent to the trustees for the redemption of the public debt, on the 29th November, 1799, pursuant to the act of the 3d March, 1795, and agreeably to a statement made at the Treasury, No. 11,167, dated the 11th January, 1800.*

From John Gibson, representative of John Gibson, late auditor general, for old emissions in his hands,	\$27 30
From Stephen T. Mason, late deputy commissary of prisoners in Virginia, . . .	64 78
From Edward Carrington, late deputy quartermaster general, for public property sold by him,	2,851 31
	<hr/>
	\$2,943 39

TREASURY DEPARTMENT, *Register's Office*, November 11th, 1800.

JOSEPH NOURSE, *Register*.

## D.

*Statement of moneys arising from dividends on the capital stock belonging to the United States, in the bank of said States, from 1st July, 1798, to 30th June, 1799, after deducting the interest on the subscription loan for the same period, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of 3d March, 1795, and agreeably to a statement made at the Treasury, No. 11,167, dated the 11th January, 1800.*

1799, November 29. Warrant No. 314, in favor of said agent,	.	.	.	.	.	.	.	.	\$29,040
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TREASURY DEPARTMENT, *Register's Office*, November 11, 1800.

JOSEPH NOURSE, *Register*.

6th CONGRESS.]

No. 154.

[2d SESSION.]

## INTERNAL REVENUES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 22, 1800.

TREASURY DEPARTMENT, *December 19, 1800.*

SIR:

I have the honor to transmit two statements relating to the internal revenues of the United States, accompanied with a letter from the commissioner of the revenue, explanatory thereof.

The statement marked A exhibits the official emoluments and expenditures of the officers employed in collecting the internal revenues of the United States, from the first of January, 1799, to the 31st of December following, and is rendered in pursuance of the act of Congress, passed on the 11th day of July, 1798.

The statement marked B exhibits the amount of duties upon domestic distilled spirits and on stills; the amount of duties upon sales at auction, refined sugar, carriages, and upon licences to retailers; and the amount of duties upon stamped vellum, parchment and paper, and which have accrued from the first of January, 1799, to the 31st of December following, and is rendered in pursuance of the resolution of the House of Representatives, passed on the 6th day of January, 1797.

I have the honor to be, very respectfully, sir, your obedient servant,

OLIVER WOLCOTT.

The Honorable the SPEAKER of the House of Representatives.

TREASURY DEPARTMENT, *Revenue Office*, 16th December, 1800.

SIR:

The statements herewith enclosed, have been prepared in pursuance of a resolution of the House of Representatives, passed on the 6th day of January, 1797, and an act of Congress passed on the 11th day of July, 1798. They exhibit the amount of duties upon domestic distilled spirits and stills; sales at auction; refined sugar; carriages; licences to retailers; and stamps upon vellum, parchment and paper, for the year prior to the first day of January, 1800, as ascertained by abstracts rendered from the supervisor of the respective districts.

They also exhibit the official emoluments and expenditures of the officers employed in collecting the internal revenues of the United States for the same period.

To the statement of duties I have annexed an account of the sums received by the Treasurer, from each district, during the year to which these accounts refer.

As the progressive operation of the internal revenues to the 31st of December, 1798, has been already presented to Congress, they will now have a distinct view of the subject, from its commencement to the close of the last calendar year, the latest period to which accounts can be rendered with accuracy.

I have the honor to be, with perfect respect, your obedient servant,

WILLIAM MILLER, Jr. *Commissioner of the Revenue.*

The Honorable the Secretary of the Treasury.

## A.

Statement showing the number of each description of officers actually employed in each district, during the year 1799, the amount allowed by law for salaries, &c. and the emoluments and expenditures, during the year ending on the 31st December, 1799.

Districts.	Supervisors.	Inspectors.	Collectors.	Auxiliary officers.	Provided by law for salaries to supervisors and inspectors, and for annual allowances to collectors and auxiliary officers.	EMOLUMENTS.								EXPENDITURES.						
						Salaries and other annual allowances.	Allowance for clerk hire.	Commissions.	Signing, countersigning, and issuing certificates.	Gauging casks.	Measuring and marking stills.	Fines and penalties.	Stationary, printing, and postage.	Total amount.	Clerk hire.	Office rent and fuel.	Other official expenses.	Stationary, printing, and postage.	Total amount.	Balance in favor of the officers in each district.
New Hampshire,	1	-	5	4	\$920 00	\$820 00	\$400	\$661 88 $\frac{3}{4}$	\$14 52	\$14 52	-	75	\$105 65	\$2,017 32 $\frac{3}{4}$	\$300 00	\$167 00	\$76 54	\$105 65	\$649 19	\$1,368 13 $\frac{3}{4}$
Massachusetts,	1	3	38	-	3,960 00	3,736 00	1,400	11,019 85 $\frac{1}{4}$	1,510 80 $\frac{1}{2}$	1,403 52	\$7 65	\$490 45	839 57 $\frac{1}{4}$	20,407 85 $\frac{1}{2}$	2,767 22	1,318 79	560 41	839 57 $\frac{1}{4}$	5,485 99 $\frac{1}{4}$	14,921 86 $\frac{1}{4}$
Rhode Island,	1	-	7	-	850 00	850 00	400	2,273 81	368 31	204 30	-	-	111 26	4,207 68	803 00	168 00	34 50	111 26	1,116 76	3,090 92
Connecticut,	1	-	7	3	1,300 00	1,254 84	400	1,870 24	153 96	153 96	14 25	-	174 00	4,021 25	895 00	368 95	235 51	174 00	1,673 46	2,347 79
Vermont,	1	-	3	6	920 00	920 00	300	185 65 $\frac{1}{2}$	60	-	-	-	47 43	1,453 68 $\frac{1}{2}$	300 00	97 50	7 69	47 43	1,001 06 $\frac{1}{2}$	-
New York,	1	-	28	-	2,090 00	2,090 00	800	6,233 60	1,096 68	40 92	21 00	150 00	904 99	11,337 19	1,850 00	782 00	468 25	904 99	4,005 24	7,331 95
New Jersey,	1	-	14	-	1,420 00	1,420 00	400	1,196 91	69 50	3 00	51 75	-	236 50	3,377 66	651 16	431 00	555 73	236 50	1,874 39	1,503 27
Pennsylvania,	1	4	18	-	4,810 00	4,810 00	1,600	13,934 09 $\frac{1}{2}$	966 72	21 78	148 60	-	1,022 02	22,503 21 $\frac{1}{2}$	4,012 00	1,437 15	2,284 25	1,022 02	8,755 42	13,747 79 $\frac{1}{2}$
Delaware,	1	-	3	-	830 00	830 00	300	455 91 $\frac{1}{2}$	-	-	135 30	-	39 85 $\frac{1}{2}$	1,761 07	300 00	-	-	39 85 $\frac{1}{2}$	339 85 $\frac{1}{2}$	1,421 21 $\frac{1}{2}$
Maryland,	1	2	20	-	3,500 00	3,500 00	1,200	6,805 81	356 49	89 34	86 25	41 00	530 69	12,609 58	1,980 00	752 00	706 45	530 69	3,969 14	8,640 44
Virginia,	1	6	67	32	9,000 00	8,996 50	2,000	12,427 45	435 86	439 81	261 58	100 00	938 56	25,599 76	2,720 00	720 66	4,805 85	938 56	9,185 07	16,414 69
Ohio,	1	1	30	-	1,990 00	2,003 00	500	2,635 35 $\frac{3}{4}$	6 50	-	130 30	-	453 91	5,729 06 $\frac{3}{4}$	315 00	442 00	890 84	453 91	2,101 75	3,644 15 $\frac{3}{4}$
Tennessee,	1	-	3	4	830 00	780 00	300	914 09	-	-	31 95	-	275 21 $\frac{1}{2}$	2,301 25 $\frac{1}{2}$	333 33	100 00	140 00	275 21 $\frac{1}{2}$	848 54 $\frac{1}{2}$	1,452 71
North Carolina,	1	4	57	-	5,780 00	5,900 00	1,600	3,971 74	108 45	93 06	143 40	-	690 46	12,507 11	1,803 75	165 66	830 55	690 46	3,490 42	9,016 69
South Carolina,	1	2	14	16	4,340 00	3,478 33	1,200	2,771 16	328 04	-	97 95	16 50	388 33	8,234 47	2,506 16	625 00	1,029 55	388 33	4,549 04	3,685 43
Georgia,	1	-	-	-	1,160 00	1,134 00	400	477 90	-	-	38 25	-	257 63 $\frac{1}{2}$	2,307 78 $\frac{1}{2}$	-	-	-	257 63 $\frac{1}{2}$	257 63 $\frac{1}{2}$	2,050 15
	16	22	314	65	\$43,700 00	42,522 67	13,200	67,835 47 $\frac{1}{4}$	5,416 43 $\frac{1}{2}$	2,464 21	1,168 23	798 70	7,016 07 $\frac{3}{4}$	140,375 96	21,536 62	7,575 71	12,626 12	7,016 07 $\frac{3}{4}$	48,754 52 $\frac{3}{4}$	91,638 27 $\frac{3}{4}$

NOTE.—Two of the Inspectors, and nineteen of the Collectors, are likewise officers of impost and tonnage. No statement of official emoluments and expenditures has been received from the supervisor of Georgia. The amount of compensations and contingent expenses with which the United States stands charged in the accounts of the district, for the period to which this statement refers, is \$2,307 78 $\frac{1}{2}$ .

The supervisors of Ohio and North Carolina, in the distribution of the fund allowed for collectors, &c. have exceeded the amount granted by law. They have been instructed to rectify the same, by a deduction in their next annual statement.

The allowance which supervisors are entitled to "for numbering, signing, and delivering to the Inspectors of ports, certificates, which are to accompany imported spirits, wines, and teas," is a charge upon the impost, and is, of course, paid by the collectors of ports, and included in their accounts. In the foregoing statement this branch of their compensations appears to have been comprehended by some of the supervisors; it will, therefore, be necessary to deduct the amount, in order to ascertain what may be fairly chargeable to the internal revenues.

By adding the several columns of emoluments together, they will produce a total of - \$140,421 80  
But by the supervisors' returns, the total amount is only - 140,375 96

Making a difference of - \$45 84  
This difference arises from the office of the inspector of the 2d survey of South Carolina being some time vacant, by reason of which, the supervisor charges the United States with less for clerk hire than is allowed by law. In like manner the several columns of expenditures being added together, will produce an aggregate amount of - 48,754 52 $\frac{3}{4}$

Which, being deducted from \$140,375 96, the amount of emoluments, would leave a balance due to the officers, of - 91,621 49 $\frac{3}{4}$

But, by the supervisors' returns, the balance in favor of the officers amounts to - 91,638 37 $\frac{3}{4}$

This difference is occasioned by the expenditures of one of the officers in the district exceeding his emoluments by \$16 84.

WILLIAM MILLER, Jr. Commissioner of the Revenue.

## B.

*A Statement of the duties upon domestic distilled Spirits and Stills, during the year ending on the 31st Dec. 1799.*

IN WHAT DISTRICT.	Amount of duties arising on spirits distilled from foreign materials, and on spirits distilled from domestic materials in cities, towns, and villages, from stills of 400 gallons capacity and upwards.	Amount of duties arising on stills in the country, and on stills in cities, towns, and villages, under 400 gallons capacity, employed in distilling domestic materials.	Total amount of duties arising and payable in each district.
New Hampshire, - - - - -	\$1,007 70	- - - - -	\$1,007 70
Massachusetts, - - - - -	110,265 10½	\$2,752 50½	113,017 61½
Rhode Island, - - - - -	32,815 66½	16 32	32,831 98½
Connecticut, - - - - -	2,257 77	7,220 46	9,478 23
Vermont, - - - - -	94 67½	884 04	974 71½
New York, - - - - -	3,161 33	4,345 74	7,507 07
New Jersey, - - - - -	- - - - -	6,450 50½	6,450 50½
Pennsylvania, - - - - -	839 83	99,576 19½	100,416 02½
Delaware, - - - - -	- - - - -	2,517 79	2,517 79
Maryland, - - - - -	1,610 59	31,369 62½	32,980 21½
Virginia, - - - - -	160 13	104,458 22	104,618 35
Ohio, - - - - -	76 35½	27,732 48	27,808 83½
Tennessee, - - - - -	- - - - -	9,959 02	9,959 02
North Carolina, - - - - -	28 01	34,728 24	34,756 25
South Carolina, - - - - -	5,263 79	13,599 35	18,863 14
Georgia, - - - - -	- - - - -	3,465 06½	3,465 06½
Total,	\$157,580 95	\$349,071 55½	\$506,652 50½

TREASURY DEPARTMENT, *Revenue Office, December 16, 1800.*

WILLIAM MILLER, Jr. *Commissioner of the Revenue.*

## B—Continued.

*A statement of the duties upon Sugar refined, during the year ending upon the 31st December, 1799.*

IN WHAT DISTRICT.	Quantities of sugar removed.	Gross amount of duties.	Discount allowed for prompt payment at 6 per cent.	Amount of duty payable in each district.
	In pounds.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
New Hampshire.				
Massachusetts, - - - - -	230,153 3	4,603 06½	103 83½	4,499 22½
Rhode Island, - - - - -	87,861 2	1,757 20	- - -	1,757 20
Connecticut.				
Vermont.				
New York, - - - - -	1,083,804 4	21,676 06	1,031 37	20,644 69
New Jersey				
Pennsylvania, - - - - -	830,298 6	16,605 92	- - -	16,605 92
Delaware.				
Maryland, - - - - -	589,727 8	11,794 55	29 16	11,765 39
Virginia.				
Ohio.				
Tennessee.				
North Carolina.				
South Carolina.				
Georgia.				
Total,	2,821,844 7	\$56,436 79½	\$1,164 36½	\$55,272 42½

TREASURY DEPARTMENT, *Revenue Office, December 16th, 1800.*

WILLIAM MILLER, *Commissioner of the Revenue.*

## B.—Continued.

*A Statement of the duties upon Licences granted to retailers of Wines and Foreign Distilled Spirits, during the year ending upon the 31st December, 1799.*

IN WHAT DISTRICT.	LICENCES.		Amount of duty payable in each district.
	Wine.	Spirits.	
New Hampshire, - - - - -	111	543	\$3,270
Massachusetts, - - - - -	507	2,270	13,885
Rhode Island, - - - - -	32	254	1,430
Connecticut, - - - - -	296	994	6,450
Vermont, - - - - -	42	269	1,555
New York, - - - - -	826	1,826	13,260
New Jersey, - - - - -	189	340	2,645
Pennsylvania, - - - - -	504	727	6,155
Delaware, - - - - -	50	128	890
Maryland, - - - - -	292	548	4,200
Virginia, - - - - -	388	885	6,365
Ohio, - - - - -	14	18	154 16
Tennessee, - - - - -	15	13	140
North Carolina, - - - - -	99	452	2,755
South Carolina, - - - - -	78	276	1,770
Georgia, - - - - -	98	204	1,510
Total,	3,541	9,747	\$66,434 16

TREASURY DEPARTMENT, *Revenue Office*, December 16, 1800.

WILLIAM MILLER, Jr. *Commissioner of the Revenue.*

## B.—Continued.

*A Statement of the duties upon Sales at Auction, during the year ending upon the 31st December, 1799.*

IN WHAT DISTRICT.	Amount of purchase money, at $\frac{1}{4}$ per cent.	Amount of purchase money, at $\frac{1}{2}$ per cent.	Gross amount of duties.	Auction'rs' commission thereon, at 1 per cent.	Amount of duty payable in each district.
New Hampshire, - - -	\$22,289 40	\$7,549 75	\$93 51 $\frac{1}{4}$	85 $\frac{3}{4}$	\$92 65 $\frac{1}{2}$
Massachusetts, - - -	166,304 50	1,467,427 60 $\frac{1}{2}$	7,752 73	\$77 13	7,675 60 $\frac{1}{2}$
Rhode Island, - - -	3,047 00	36,239 12	188 77	1 85	186 92
Connecticut, - - -	23,791 69	14,339 83 $\frac{1}{2}$	131 17	1 28 $\frac{1}{2}$	129 88 $\frac{1}{2}$
Vermont, - - -	-	-	-	-	-
New York, - - -	412,640 85	2,178,300 40	11,922 72	118 78	11,803 94
New Jersey, - - -	7,622 46	8,978 04	71 22 $\frac{1}{2}$	68 $\frac{1}{2}$	70 54
Pennsylvania, - - -	142,617 35	1,234,289 19	6,627 93	75 17	6,552 76
Delaware, - - -	2,984 95	3,925 69 $\frac{1}{2}$	27 10 $\frac{1}{2}$	26 $\frac{1}{2}$	26 83
Maryland, - - -	321,214 84	2,213,200 03	11,868 89	118 58	11,750 31
Virginia, - - -	102,187 10	907,624 33	4,795 82	47 48	4,748 34
Ohio, - - -	-	2,461 97 $\frac{1}{2}$	13 30 $\frac{3}{4}$	13	13 17 $\frac{3}{4}$
Tennessee, - - -	-	-	-	-	-
North Carolina, - - -	3,112 97	46,713 81 $\frac{1}{2}$	241 73 $\frac{1}{2}$	2 33 $\frac{1}{2}$	239 40
South Carolina, - - -	43,590 67	471,624 46	2,467 02	24 27	2,442 75
Georgia, - - -	2,095 00	80,245 72 $\frac{3}{4}$	406 48	4 03 $\frac{3}{4}$	402 44 $\frac{1}{4}$
Total,	\$1,253,498 78	\$8,672,919 97	\$46,608 41 $\frac{1}{2}$	\$472 85 $\frac{1}{2}$	\$46,135 55

TREASURY DEPARTMENT, *Revenue Office*, December 16, 1800.

WILLIAM MILLER, Jr. *Commissioner of the Revenue.*

## B—Continued.

A statement of the Duties upon Carriages for the conveyance of persons, during the year ending upon the 31st December, 1793.

IN WHAT DISTRICT.	15 DOLS.	AT 12 DOLLARS.			AT 9 DOLLARS.			6 DOLS.	AT 3 DOLLARS.						AT 2 DOLLARS.		Amount of duty payable in each district.	
	Coaches, at	Chariots.	Post Chariots.	Post Chaises.	Phatons.	Coaches.	Other Carriages, having panel work above, with blinds, glasses, or curtains.	Four Wheel Carriages, having framed posts and tops, with steel springs, at	Four Wheel top Carriages, with wooden or iron springs or jacks.	Curricles with tops.	Chaises with tops.	Chairs with tops.	Sulkies with tops.	Other Two Wheel top Carriages.	Two Wheel Carriages, with steel or iron springs.	All other Two Wheel Carriages.		Four Wheel Carriages, having framed posts and tops, and resting upon wooden spars.
New Hampshire,	1	5	1	-	1	11	-	2	5	1	521	1	18	1	-	13	3	\$1,864 50
Massachusetts,	9	40	1	15	40	23	2	15	113	1	3,775	48	138	3	3	165	5	13,757 25
Rhode Island,	-	6	-	-	7	10	-	2	15	-	351	4	13	-	-	20	-	1,419 25
Connecticut,	-	2	-	-	12	4	-	14	56	-	890	56	52	-	18	556	4	4,429 66
Vermont,	-	-	-	-	3	2	-	2	29	-	29	-	4	-	-	18	-	186 49
New York,	28	61	5	2	76	98	5	69	77	4	75	114	37	29	151	1,119	79	7,087 83
New Jersey,	1	3	1	3	18	13	2	27	83	2	118	420	50	10	5	845	628	5,544 15
Pennsylvania,	22	36	-	2	48	166	7	140	147	2	10	1,066	34	12	55	118	85	7,705 66
Delaware,	2	5	1	-	7	16	-	10	42	-	744	-	48	-	-	86	21	2,978 27
Maryland,	10	101	3	15	107	123	2	53	105	6	1,064	352	100	12	18	251	9	9,437 24
Virginia,	13	313	10	35	125	273	1	103	233	8	11	352	-	-	154	1,778	32	14,274 40
Ohio,	-	-	-	-	1	2	-	1	2	-	-	-	-	-	-	1	4	64 00
Tennessee,	1	27	1	2	44	46	2	8	12	-	4	47	2	3	27	1,552	13	4,534 91
North Carolina,	1	27	1	2	44	46	2	8	12	-	4	47	2	3	27	888	10	5,022 25
South Carolina,	40	32	11	25	39	60	3	19	1	6	163	60	25	6	20	254	5	1,183 65½
Georgia,	-	5	-	-	7	25	1	17	4	4	51	6	4	3	9	-	-	-
Total, dollars,	128	636	34	99	535	877	27	480	897	35	7,809	2,526	525	80	460	7,664	898	\$79,482 51½

TREASURY DEPARTMENT, REVENUE OFFICE, December 16th, 1800.

WILLIAM MILLER, Jr. Commissioner of the Revenue.



## B—Continued.

*A Statement of the duties upon Stamped Vellum, Parchment, and Paper, during the year ending upon the 31st December, 1799.*

IN WHAT DISTRICT.	SALES.			Commutation of 1 per cent. received on the dividends of banking institutions.	Fines received on instruments executed previous to their being duly stamped.	Gross amount accruing in each district.	Discounts allowed on purchases of ten dollars and upwards.		Total amount of discounts.	Fees paid to clerks of courts, &c. for recording certificates of admission of counsellors, &c.	Nett amount accruing and payable in each district.
	In the Supervisor's office.	By the inspectors of surveys.	By the Collectors.				By the supervisors.	By the inspectors.			
New Hampshire, - - -	\$2,346 75	- - -	2,133 65	- - -	40 00	4,520 41	164 67½	- - -	164 67½	1 50	4,354 23½
Massachusetts, - - -	27,795 94	1,461 70½	5,825 21	1,451 75	120 00	36,654 60½	1,971 75½	105 50½	2,077 26	50	34,576 84½
Rhode Island, - - -	4,539 26	- - -	1,121 31	385 20	20 00	6,065 77	336 14	- - -	336 14	- - -	5,729 63
Connecticut, - - -	3,844 32	- - -	4,282 22	192 88	40 00	8,359 42	278 97½	- - -	278 97½	- - -	8,080 44½
Vermont, - - -	83 06	- - -	1,397 24	- - -	- - -	1,480 30	3 45	- - -	3 45	- - -	1,476 85
New York, - - -	45,376 85	- - -	6,640 99	1,013 40	250 00	53,281 24	3,234 53	- - -	3,234 53	3 00	50,043 71
New Jersey, - - -	1,219 95	- - -	2,347 57	- - -	20 00	3,587 52	84 10	- - -	84 10	- - -	3,503 42
Pennsylvania, - - -	33,409 88	1,177 85½	8,502 16	10,491 36	180 00	53,761 25½	2,468 95	84 60	2,553 55	2 00	51,205 70½
Delaware, - - -	1,188 88	- - -	519 40	95 76	30 00	1,834 04	87 33½	- - -	87 33½	1 00	1,745 70½
Maryland, - - -	28,318 87	502 02	6,612 21	1,579 45	80 00	37,092 55	1,700 62	29 13	1,729 75	- - -	35,362 80
Virginia, - - -	4,942 38	1,450 90	12,348 52	304 38	80 00	19,126 18	289 53	83 65	373 18	- - -	18,753 00
Ohio, - - -	53 40	83 18	1,537 68	- - -	40 00	1,714 26	3 92½	77	4 69½	- - -	1,709 56½
Tennessee, - - -	136 68	- - -	427 07	- - -	20 00	583 75	9 45½	- - -	9 45½	3 00	571 29½
North Carolina, - - -	234 23	430 80	5,571 51	- - -	70 00	6,310 54	14 70	31 83	46 53	- - -	6,264 01
South Carolina, - - -	9,614 97	271 35	3,850 55	675 00	290 00	14,701 87	410 73	2 25	412 98	- - -	14,288 89
Georgia, - - -	345 26	- - -	3,125 24	- - -	- - -	3,470 50	13 12	- - -	13 12	- - -	3,457 38
Total,	\$163,450 69	5,377 81	66,246 53	16,189 18	1,280 00	252,544 21	11,071 99	337 73½	11,409 72½	11 00	241,123 48½

TREASURY DEPARTMENT, *Revenue Office, December 16, 1800.*

WILLIAM MILLER, Jr., *Commissioner of the Revenue.*

## B—Continued.

*A General Statement of the duties upon domestic distilled Spirits and Stills, refined Sugar, Licences to retailers of Wines and Spirits, Sales at Auction, Carriages for the conveyance of persons, and stamped Vellum, Parchment, and Paper, during the year ending the 31st of December, 1799.*

In what District.	Domestic distilled spirits and stills, per statement.	Sugar refined, per statement.	Licences to retailers, per statement.	Sales at Auction, per statement.	Carriages, per statement.	Stamped vellum, &c. per statement.	Amount payable in each district.
New Hampshire, -	\$1,007 70	- -	\$3,270 00	\$92 65½	\$1,864 50	\$4,354 23½	\$10,589 09
Massachusetts, -	113,017 61	\$4,499 22½	13,885 00	7,675 60½	13,757 25	34,576 85½	187,411 53½
Rhode Island, -	32,831 98½	1,757 20	1,430 00	186 92	1,412 25	5,729 63	43,347 98½
Connecticut, -	9,478 23	- -	6,450 00	129 88½	4,429 66	8,080 44½	28,568 22
Vermont, -	974 71½	- -	1,555 00	- -	186 49	1,476 85	4,193 05½
New York, -	7,507 07	20,644 69	13,260 00	11,803 94	7,087 83	50,043 71	110,347 24
New Jersey, -	6,450 50½	- -	2,645 00	70 54	5,544 15	3,503 42	18,213 61½
Pennsylvania, -	100,416 02½	16,605 92	6,155 00	6,552 76	7,705 66	51,205 70½	188,641 06½
Delaware, -	2,517 79	- -	890 00	26 83	2,978 27	1,745 70½	8,158 59½
Maryland, -	32,980 21½	11,765 39	4,200 00	11,750 31	9,437 24	35,362 80	105,495 95½
Virginia, -	104,618 35	- -	6,365 00	4,748 34	14,274 40	18,753 00	148,759 09
Ohio, -	27,808 83½	- -	154 16	13 17½	- -	1,709 56½	29,685 73½
Tennessee, -	9,959 02	- -	140 00	- -	64 00	571 29½	10,734 31½
North Carolina, -	34,756 25	- -	2,755 00	239 40	4,534 91	6,264 01	48,549 57
South Carolina, -	18,863 14	- -	1,770 00	2,442 75	5,022 25	14,288 89	42,387 03
Georgia, -	3,465 06½	- -	1,510 00	402 44½	1,183 65½	3,457 38	10,018 54½
Total,	506,652 50½	55,272 42½	66,434 16	46,135 55½	79,482 51½	241,123 48½	995,100 64

NOTE.—The supervisor of the district of Ohio has not been able to complete, in season for this statement, his abstracts of duties ascertained during the last half year of 1799.

TREASURY DEPARTMENT, REVENUE OFFICE, December 16th, 1800.

WM. MILLER, Jun., *Commissioner of the Revenue.*

## B—Continued.

*The following sums were received by the Treasurer, on account of the Internal Revenues, during the period for which the foregoing statements are rendered.*

In the first quarter of the year 1799,	-	-	-	-	-	\$165,183 04
Second do do	-	-	-	-	-	211,999 95
Third do do	-	-	-	-	-	200,512 12
Fourth do do	-	-	-	-	-	201,441 33
						<u>\$779,136 44</u>

These sums were received from the following districts:

New Hampshire,	-	-	-	-	-	\$11,475 91
Massachusetts,	-	-	-	-	-	153,977 30
Rhode Island,	-	-	-	-	-	34,990 00
Connecticut,	-	-	-	-	-	21,132 96
Vermont,	-	-	-	-	-	967 50
New York,	-	-	-	-	-	96,475 50
New Jersey,	-	-	-	-	-	25,020 41
Pennsylvania,	-	-	-	-	-	144,737 55
Delaware,	-	-	-	-	-	5,753 76
Maryland,	-	-	-	-	-	99,654 09
Virginia,	-	-	-	-	-	120,994 47
Ohio,	-	-	-	-	-	8,109 00
Tennessee,	-	-	-	-	-	7,186 43
North Carolina,	-	-	-	-	-	9,977 71
South Carolina,	-	-	-	-	-	29,635 33
Georgia,	-	-	-	-	-	9,048 52
						<u>\$779,136 44</u>

TREASURY DEPARTMENT, Revenue Office, December 16, 1800.

WILLIAM MILLER, Jr., *Commissioner of the Revenue.*

6th CONGRESS.]

No. 155.

[2d Session.]

## VALUATION OF LANDS AND DWELLING HOUSES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 30, 1800.

Mr. GRISWOLD made the following report:

The Committee of Ways and Means, who were instructed to inquire into the expediency of repealing the "Act to provide for the valuation of lands and dwelling houses, and the enumeration of slaves, within the United States," report—

That the valuation of lands and dwelling houses has not yet been completed in all the States; and, to repeal the law before that object is accomplished, would, in its effect, defeat the direct tax in those States where the valuation remains incomplete.

That one great object contemplated at the time of passing the law, and which, it is presumed, still exists, was to organize a system for laying direct taxes, to which the Legislature might resort if the exigencies of the Government should require more revenue than could conveniently be drawn from indirect taxes; and to relinquish this object, after the expense of accomplishing it has been incurred, might be a proof of instability, but not of wisdom.

That the expense of procuring the distribution and transfer of real estates, to be recorded in the surveyor's office, incurred by individuals, is, in the opinion of the committee, an object of little importance when opposed to the advantages arising from a public record of titles, and the more important advantages which the Government will derive from the system, if any event should render a direct tax necessary.

Although it is to be hoped that no further direct taxes will become necessary, yet, as it is impossible to pronounce, with certainty, that this will not be the case, the committee believe that it is highly expedient to pursue a system, which, in cases of emergency, may be used to draw into the treasury, with certainty and expedition, any reasonable sums which the public necessities may require.

The committee are therefore of opinion, that it is not expedient to repeal the act providing for the valuation of lands and dwelling houses, and the enumeration of slaves within the United States.

6th CONGRESS.]

No. 156.

[2d Session.]

## MINT.

COMMUNICATED TO CONGRESS, JANUARY 21, 1801.

*Gentlemen of the Senate,  
and Gentlemen of the House of Representatives:*

I have received from Elias Boudinot, Esq., Director of the Mint of the United States, a report, of the second of January instant, representing the state of it, together with an abstract of the coins struck at the mint, from the first of January to the thirty-first of December, 1800; an abstract of the expenditures of the mint, from the first of January to the thirty-first of December, 1800, inclusive; a statement of gain on copper coined at the mint from the first of January to the thirty-first of December, 1800, inclusive; and a certificate from Joseph Richardson, assayer of the mint, ascertaining the value of Spanish milled doubloons, in proportion to the gold coins of the United States, to be no more than 84 cents and  $\frac{24}{100}$  parts of a cent, for one pennyweight or 28 grains and  $\frac{24}{100}$  parts of a grain to one dollar. These papers I transmit to Congress for their consideration.

JOHN ADAMS.

UNITED STATES, January 17, 1801.

*To the President of the United States.*

MINT OF THE UNITED STATES, January 2, 1801.

The Director of the Mint respectfully informs the President that the enclosed abstract of the coin issued from the mint of the United States, and struck since the 31st of December last, shows the amount to be three hundred and seventeen thousand seven hundred and sixty dollars, in gold coins; two hundred and twenty-four thousand two hundred and ninety-six dollars, in silver coins; and twenty-nine thousand two hundred and seventy-nine dollars and forty cents, in copper cents and half cents; making up, in the whole, the quantity of five hundred and seventy-one thousand three hundred and thirty-five dollars and forty cents.

For the information of Government, the Director thinks it expedient to enclose a statement of the expenses and profits of the mint for the year past, which, from a number of concurring circumstances, has been full as expensive as may hereafter be expected, extraordinary supplies or repairs excepted.

The Director has a peculiar satisfaction in informing the President that there has been received from the test bottoms and ashes, accumulated before his administration of the mint, four hundred and twenty-eight dollars and forty-seven cents; which repays so much of the nine hundred and seventy-four dollars, heretofore allowed by Congress, as a deficiency in the former account of bullion, and that there is still a quantity of ashes remaining to be cleansed and refined.

The cents issued from the mint, amounting, now, to the sum of seventy-nine thousand three hundred and ninety dollars and eighty-two cents, the proclamation required by law ought to be issued, by which all other copper coin will be put out of circulation.

The late act of Congress, directing the mint to remain at Philadelphia, will expire in March next; some further legal provision will be necessary for its continuance here, or removal to the seat of Government. At all events, it will be necessary to provide some other mode of assaying the reserved pieces, set apart by direction of the act of Congress of the 2d of April, 1792, and required by that act to be done once in every year, under the inspection of the Chief Justice, the Secretary and Comptroller of the Treasury, Secretary for the Department of State, and the Attorney General, who are required to attend at the mint, for that purpose. As it will be impracticable for those officers to leave the seat of Government, to comply with this part of the law, and the year will expire on the second