

Taxation and Continuity in Pennsylvania During the American Revolution

THROUGHOUT the twentieth century, scholars of the American Revolution have debated the question of how extensive a transformation occurred in Pennsylvania during the War for Independence. Although the progressive view of Charles Lincoln, Paul Selsam, and Robert Brunhouse of internal revolution within Pennsylvania was modified by later historians, the central theme of upheaval and divisions has remained important to many interpretations. Published monographs by David Hawke, William Hanna, Charles Olton, and Richard Ryerson examined Pennsylvania at the time of independence and found complex factional differences based upon political, economic, ethnic-religious, and ideological grounds.¹

A far less popular view of Pennsylvania at independence has been the idea of continuity rather than conflict. Indeed, it was not until 1953 that Theodore Thayer developed the theme of the growth of a democratic body politic as central to the history of eighteenth-century Pennsylvania. Then in 1969, a doctoral study by Wayne Bockelman disclosed that fifty percent of the colonials serving in the

¹ Charles H. Lincoln, *The Revolutionary Movement in Pennsylvania, 1760-1776* (Philadelphia, 1901); J. Paul Selsam, *The Pennsylvania Constitution of 1776* (Philadelphia, 1936); Robert L. Brunhouse, *The Counter-Revolution in Pennsylvania, 1776-1790* (Harrisburg, 1942); David Hawke, *In the Midst of a Revolution* (Philadelphia 1961); William S. Hanna, *Benjamin Franklin and Pennsylvania Politics* (Stanford, 1964); Charles S. Olton, *Artisans for Independence: Philadelphia Mechanics and the American Revolution* (Syracuse, 1975); and Richard Alan Ryerson, *The Revolution is Now Begun; The Radical Committees of Philadelphia, 1765-1776* (Philadelphia, 1977). Also consult Eric Foner, *Tom Paine and Revolutionary America* (New York, 1976); Douglas Arnold, "Political Ideology and the Internal Revolution in Pennsylvania, 1776-1790" (doctoral dissertation, Princeton University, 1976), and Owen Ireland, "The Ethnic-Religious Dimension of Pennsylvania Politics, 1778-1779," *William and Mary Quarterly*, 3rd Series, XXX (1973), 423-448.

Assembly after independence had been involved in governmental affairs prior to that date and that their actions within the state government represented a continuity with past practices.²

In addition to such similarities before and after independence, the Pennsylvania Assembly adhered to many provincial policies. This continuity was particularly evident with regard to provincial taxation and the fact that those precedents were in turn derived from the English experience.

Although a number of specialized older studies contributed to the available information on the subject of taxation in Pennsylvania, they seldom went beyond a recitation of tax legislation. On the other hand, E. A. J. Johnson and Joseph Dorfman touched on the issue of the relationship between provincial and English tax laws, as well as the debate on the merits and disadvantages of particular levies. But the broad scope of their respective works did not permit extensive comment on events in Pennsylvania. More recently, an analysis completed in 1971 by Robert Becker on tax legislation throughout North America explored the continuity of tax practices in the decade before and after independence. However, Becker did not include any comparisons with British tax practices or prevalent theories on the best mode of taxation in England and America.³

Yet if we are to fully comprehend the continuity of tax policies in Pennsylvania at the time of the Revolution, it is important to examine the parallels between Pennsylvania's tax efforts and events in England. The English model, which by the early years of the

² Theodore Thayer, *Pennsylvania Politics and the Growth of Democracy, 1740-1776* (Harrisburg, 1953), and Wayne Bockelman, "Continuity and Change in Revolutionary Pennsylvania: A Study of County Government and Officeholders" (doctoral dissertation, Northwestern University, 1969).

³ For a chronological approach see Benjamin Nead, *A Brief Review of the Financial History of Pennsylvania* (Harrisburg, 1881); Tatlow Jackson, *The Revenue of Pennsylvania, 1682 to 1883* (Philadelphia, 1883); Leighton Stradley, *Early Financial and Economic History of Pennsylvania* (New York, 1942); Eugene Myers, "Tax Legislation in Pennsylvania to 1873" (doctoral dissertation, University of Pittsburgh, 1946). Also see E. A. J. Johnson, *American Economic Thought in the Seventeenth Century* (London, 1932); Joseph Dorfman, *The Economic Mind in American Civilization, 1606-1865* (New York, 1946); Robert Becker, "The Politics of Taxation in America, 1763-1783" (doctoral dissertation, University of Wisconsin, 1971). For analysis of political ideology and economic thought see Joyce Appleby, "The Social Origins of American Revolutionary Ideology," *Journal of American History*, LXIV (1978), 935-958.

eighteenth century became relatively fixed, consisted principally of custom duties, the excise, property taxes, and widely accepted attitudes developed during the seventeenth and early decades of the eighteenth century regarding English concepts of equitable taxation.⁴

A significant factor in favor of utilizing custom duties for revenue was that it coincided with widely held English views of what constituted an equitable tax. Thomas Sheridan's seventeenth-century pamphlet, *Discourse on the Rise and Power of Parliaments*, expressed such an outlook. Sheridan stated "That no Taxes can be just or safe, which are not equal. All subjects as well the meanest, as the greatest, are alike concerned in the common safety; and therefore, should according to their respective Interests of Riches or Enjoyments, bear the Charge in equal Proportions." The best means of measuring this was viewed as through expenditure on particular items, and that taxes on luxury goods, especially imports, were the most equitable. In the eighteenth century, David Hume reaffirmed this idea when he noted that "The best taxes are such as are levied upon consumptions, especially those of luxury, because such taxes are least felt by the people. They seem in some measure, voluntary; since a man may choose how far he will use the commodity which is taxed" Indeed, the consensus was that customs duties appropriately fitted those specifications.⁵

While the revenue aspect of the custom duty remained important throughout this period of time, the impost served another purpose. In order that domestic exports be encouraged, rather than foreign commodities, English writers urged alterations in the customs duties. A well-known essayist of the seventeenth century, John Cary, called for the vigorous promotion of English manufactures. By repealing

⁴ The period 1642-1713 was the most formative era of English tax policy which set the pattern for well over a hundred years. See William Kennedy, *English Taxation, 1640-1799* (London, 1964, reprint of 1913); Stephen Dowell, *A History of Taxation and Taxes in England* (New York, 1965, reprint of 1884), II, 34; David Ogg, *England in the Reigns of James II and William III* (Oxford, 1955), 400-401. For an understanding of the importance of the customs, excise, and property taxes of the times, see John Stevens, *An Historical Account of All Taxes* (London, 1733). See also Lemuel Molovinsky, "Continuity of the English Tax Experience in Early Pennsylvania History," *Pennsylvania History*, XLVI (1979), 233-244.

⁵ Thomas Sheridan, *Discourse on the Rise and Power of Parliaments* (London, 1677), 198, 214-215, and Eugene Rotwein, ed., *David Hume, Writings on Economics* (Madison, 1955), 60, 76, 85.

customs on English exports, Cary predicted that this measure would provide an incentive for the export of English goods, while at the same time diminish reliance upon imports. Other writers, such as Daniel Defoe, recognized that, along with the encouragement of domestic wares sold abroad, it was necessary to take steps to discourage foreign trade and thus place higher duties upon imports. Parliament responded to these and other mercantile suggestions and by the middle of the eighteenth century few duties remained on any English exports.⁶

There were, however, numerous critics of this policy who urged an end to custom duties that favored particular merchants or chartered companies. But attacks upon specific mercantile policies did not necessarily preclude calls for active government intervention through custom duties. For example, a seventeenth-century pamphleteer named Nicholas Barbon cautioned Parliament not to ban foreign goods without expecting retaliation on the part of the injured trading country. Simultaneously, Barbon urged steps to curtail consumption of excessive quantities of foreign goods by means of a customs duty. "Laying so great Duties upon them, that they may be always Dearer than those of our Country Make: The Dearness will hinder the common Consumption of them. . . ." In the eighteenth century, despite the call for less restrictions on international commerce, proponents of freer trade, including Adam Smith, also affirmed the benefits of some form of customs duties for mercantile and financial considerations.⁷

In Pennsylvania, the Assembly adhered to the older English usage of the impost as a source of revenue to protect trade and commerce. Frequent mention was made by the legislature of the fact that the custom duty was specifically for the outfitting of military vessels to protect local trade. In 1758 and 1782, the Assembly explicitly called for an impost to guard and defend the navigation of the waters and

⁶ John Cary, *An Essay on the State of England* (London, 1695), 48; *Defoe's Review*, Feb. 3, 1705; Kennedy, *English Taxation*, 35.

⁷ Nicholas Barbon, *A Discourse of Trade* (London, 1690), 71-78. Also see Thomas Munn, *England's Treasure by Foreign Trade* (London, 1664), 11-12; Charles D'Avenant, *The Political and Commercial Works Relating to the Trade and Revenue of England* (London, 1771), I, 30-31. For the views of Adam Smith, see Edwin Cannan, ed., *The Wealth of Nations* (London, 1904, reprint 1976), II, 413-416.

directed commissioners to procure and arm vessels with monies arising from the duty.⁸

The legislature also followed the English pattern of imposing levies on foreign wines, spirits, and for a brief time on imported wheat, flour, and hops. The colony did not, however, draw up an elaborate list of additional goods subject to the bewildering array of duties that existed in England. Customs duties on all other foreign merchandise were subject to a flat rate and provincial exports were exempt.⁹

While there did not appear to be a lengthy discussion in colonial times on the advantages of customs as a fair tax, during the War for Independence Thomas Paine's justification of the custom duty paralleled English arguments on that matter. Paine contended that everyone should be expected to pay some form of tax and that the mercantile population had escaped their share of the burden. He also argued that the custom duty was equitable because it was proportional to what people consumed, and that a custom duty in America would fall exclusively on imported luxury items and thereby be a voluntary tax that would not burden the poor.¹⁰ In addition to Paine's theoretical justification of an impost, there was recognition, and to some extent utilization of, the customs duty as a means of promoting Pennsylvania's economic growth.¹¹

This concern for promoting local exports over imports remained an important issue throughout the century. In 1773, "A Pennsylvanian" wrote that foreign traders and rising imports threatened the economic growth of the province. It was recommended that the best means of curbing the proliferation of these vendors would be higher duties on imported goods. In 1782, Thomas Paine reinforced this fear of inroads by foreign commodities and the need for custom duties as a manner of curtailing excessive purchases from foreign sources. In reference to the need for a continental impost, which Congress

⁸ These acts can be found in James T. Mitchell and Henry Flanders, comps., *Statutes at Large of Pennsylvania from 1682 to 1801* (Harrisburg, 1902), V, 352-355; X, 4111-412.

⁹ For duties on flax, butter, cheese, and hops see Mitchell, *Statutes at Large*, II, 284-285; III, 112-113, 150-151, 268-275.

¹⁰ Philip Foner, ed., *The Complete Writings of Thomas Paine* (New York, 1945), II, 342-343, 350, 353, 359-360, 363.

¹¹ Molovinsky, 235-236.

had called on the states to approve, Paine noted the familiar mercantile arguments that "by laying no duty on foreign imports, we permit every foreign merchant or adventurer to enjoy the trade of America duty-free and at our expense—while every article of ours, sent from hence, must pay a duty to the country" it is sent to.¹²

The Pennsylvania Assembly concurred with these sentiments and authorized approval of an import duty of five percent. The legislature noted that a uniform levy on all imported items would benefit domestic trade and commercial prosperity. It also enacted legislation aimed at protecting Pennsylvania exports against excessive influx of foreign goods and sustained the provincial practice of customs solely on imports.¹³

Alongside efforts to promote commercial enterprise by mercantile measures, there were criticisms of the impost. During the War for Independence, opponents of the customs duty expressed the opinion that commerce would be best promoted by few restrictions. The most notable Pennsylvania advocate of this view was Peletiah Webster, who recommended that every restraint on trade be eliminated. But Webster was also as aware of the utility of an impost as his English counterparts. Indeed, Webster asserted that the customs duty could be used to tax luxury items and thereby reduce the burden on "The *husbandman*, the *mechanic*, and the *poor*."¹⁴

Although customs duties elicited widespread discussion in England and Pennsylvania, the excise generated more heated controversies in both places. Unlike the custom duty, this levy had no earlier precedent within England and was enacted by a Parliament under intense pressure to come up with additional sources of revenue during the English Civil War. In a short period of time, the excise became a mainstay of English finance and was especially useful when wartime demands led to increases in the excise. Indeed, although other taxes were likewise raised during armed conflicts, the excise was relied on

¹² "A Pennsylvanian," *Pennsylvania Gazette*, Feb. 6, 1772; Foner, *Writings of Paine*, II, 345, 354, 1238.

¹³ *Journals of the House of Representatives of the Commonwealth of Pennsylvania, Beginning the twenty eight Day of November, 1777, and Ending the second Day of October, 1781* (Philadelphia, 1782), Dec. 23, 1780, 564; Mitchell, *Statutes at Large*, X, 296-298, 418-419.

¹⁴ Peletiah Webster, *Political Essays on the Nature and Operations of Money, Public Finances* (Philadelphia, 1791, reprint 1969), 65, 203.

as much as possible to carry the burden which otherwise would have been on property holders, and should be based on the ability to pay.¹⁵

Throughout the eighteenth century this theme was reiterated, and during the Walpole ministry was explicitly articulated. Indeed, it was Sir Robert Walpole's contention that since everyone received benefits from government, whether under the general designation of protection, or from the great advantages derived from economic opportunities throughout the empire, all citizens were expected to pay in just proportion to such rewards. Walpole indicated that taxes on necessities insured that the poor paid at least a token sum and that excises on luxury items were proportional to the ability of the individual to pay. Also, since luxury goods were optional, payment was voluntary, and thereby did not unfairly tax the resources of the poor.¹⁶

In the years after the Walpole ministry, English thought shifted from an emphasis on everyone paying, that was so pronounced in the 1730s, toward reliance for new tax revenue on luxury goods. Although some foodstuffs were excised and thereby represented a carry-over from the earlier idea that all should pay at least a nominal sum for the maintenance of government, levies on alcoholic beverages insured partial fulfillment of the theoretical goals of the English excise.¹⁷ During the conflict between England and France for control of North America, and again throughout the struggle for American independence, the Pennsylvania House repeatedly relied on new excises for badly needed funds, and made note of the fact that higher excises enabled the legislature to keep the property tax as moderate as possible.¹⁸

Although concerns regarding the benefits and disadvantages of the excise that were voiced in the mother country did not surface nearly as early in Pennsylvania, there was considerable discussion at the time of an alteration in the enforcement provision of the 1772 excise tax, as well as later during the War of Independence.¹⁹ A provincial

¹⁵ William Kennedy, *English Taxation*, 52, 57, 99.

¹⁶ Kennedy, *English Taxation*, 101-102.

¹⁷ *Ibid.*, 129-131.

¹⁸ For an early excise see Mitchell, *Statutes at Large*, II, 105-109, and for statements on the purpose of the levy in relation to other taxes see *ibid.*, VII, 100, 204-211; VIII, 204-220; IX, 312-313; X, 298-299.

¹⁹ For the excise in question see *ibid.*, VIII, 210-211.

proponent of the excise noted the familiar argument that the excise was an equitable method of taxation. In a broadside published in 1773 it was observed that "an *Excise*, when not laid on the Necessaries, but *Luxuries* of Life, is the most prudent and rational Mode of raising a Revenue of any hither to invented by the Wisdom of Man." The author also expressed the belief so long accepted in England that taxes be proportional and proposed that the Pennsylvania excise "oblige the Rich to Participate" in such a fashion as to contribute an equitable proportion of the general burden.²⁰

In the years following independence, the Assembly echoed the English view that all should pay in proportion to the benefits derived from the government. Citing disruptions in the collection of excises during the war with Great Britain, the legislature declared that those who retailed alcoholic beverages had not paid their fair share of the tax burden and that "all persons who made great profits and advantages by the public should contribute to the public expenses accordingly." In 1779 this viewpoint was once again repeated by the legislature when it declared that "it is but just and reasonable that they [retailers] should contribute proportionally towards the support of government and to defray the great debts" of the war.²¹

Notably missing from this discussion were statements about taxing the poor. The dearth of references to this issue is perhaps attributable to the fact that unlike the English practice of excising foodstuffs, the Pennsylvania levies were restricted to alcoholic beverages. Thus there was little need to discuss the burdens of the taxation on necessities or on the poor.

Despite an absence of criticism on the topic of the poor, opponents of the excise were plentiful, especially in the years prior to independence, when the issue of parliamentary taxation in America was acute. In fact, the Pennsylvania House acknowledged that the powers of the excise officials to enter homes, cellars, and vaults provoked widespread hostility similar to British legislation on this matter.²²

²⁰ "Publicus," *To the Good People of Pennsylvania* (Philadelphia, Jan. 5, 1773).

²¹ Mitchell, *Statutes at Large*, IX, 55-59, 312-314.

²² Gertrude Mackinney, ed., *Pennsylvania Archives* (Harrisburg, 1931-35), 8th Series, VIII, 6836-6837.

Undoubtedly, critics of the excise may have been as concerned with their own self-interest as American liberty, and while they did not succeed in altering the intention of the legislature to enforce the excise, they did represent real or imagined fears of government intrusion into a citizen's domicile or place of business. Anticipating the imminent dangers inherent in the excise, a broadside published on February 21, 1772, under the pseudonym "Civis," maintained that the excise diminished individual liberty, increased the opportunity for corruption by bribes administered to all-too-willing customs officials, and predicted that once encouraged by such legislation as the Pennsylvania excise, Parliament would pursue a similar path and enslave America. It was also predicted that one excise would beget others until the situation would resemble Paris, where only the "air and the river Seine remained free."²³

A third source of revenue common to both areas that generated considerably more controversy in Pennsylvania than in England was the property tax. In the period under consideration, this levy became a reliable source of parliamentary income which was raised in wartime and diminished as soon as possible after the conclusion of a treaty of peace. Assessments were on land, personal property, income derived from officeholders, occupations, and tithe income of the clergy.²⁴

Evaluation of the merits of the property tax followed the English ideals that a tax be as equitable as possible. While tax legislation was somewhat vague on the point of whether the poor should be included in this tax, the tradition of exempting them was in all likelihood carried out. For the remainder of the population it was expected that the tax be proportionate to the value of the land, personal property, office held, or occupation. But as the revenue needs of the government increased during the eighteenth century, it was maintained that the best means of accomplishing this goal was

²³ "Civis," *To the Freemen of Pennsylvania* (Philadelphia, Feb. 21, 1772); Thomas Mifflin, *To the Freemen of Pennsylvania* (Philadelphia, Feb. 18, 1772); *A Tradesman's Address To His Countrymen* (Philadelphia, Mar. 2, 1772); and in the *Pennsylvania Gazette*, Jan. 30, Feb. 17, and Mar. 31, 1773.

²⁴ For a detailed discussion on the property tax in England, see W. R. Ward, *The English Tax in the Eighteenth Century* (London, 1953).

not to overburden existing taxables but to seek new sources of income from previously unassessed luxury items. Parliament responded to this attitude and the revenue needs of England at war by levying a tax on pleasure carriages in 1747 and on plate in 1756.²⁵

The Pennsylvania Assembly made use of the property tax for provincial affairs and county needs. Early acts called for a fixed rate for every pound clear value of all real and personal estates. When the revenue needs of Pennsylvania escalated during the Great War for Empire, the legislature adopted the English practice of taxing occupations. Assessors gathered the names of everyone engaged in trades and professional callings, assessed their worth, and levied an appropriate tax. After independence, taxation of property and occupations continued in a similar fashion.²⁶

As in England, charges of unfair burdens existed, and as early as 1694, a committee of the Governor's Council investigated a report which alleged that there were errors and partiality by assessors in undervaluing their own and their friends' estates. Later in the eighteenth century, the Assembly received a remonstrance and petition from the commissioners and assessors and the freemen of Philadelphia claiming that the city's tax quota was higher than Lancaster, Berks, and York counties. This attitude, that the eastern area of Pennsylvania carried a disproportionate share of the tax burden, continued throughout the American Revolution. Indeed, right down to the end of the war citizens in the Philadelphia area complained that they paid considerably more taxes than any other people of the state.²⁷

With respect to the theory of who should pay and in what amount,

²⁵ On the equity of the property tax the Marquis of Halifax noted that it was the most reasonable of all taxes which followed the accepted idea that "equality should be observed in the imposition," *Cobbet's*, V, cxxii. Also see Kennedy, *English Taxation*, 134, for the introduction of new luxury taxes by Parliament.

²⁶ Consult Mitchell, *Statutes at Large*, V, 295-296, 380, for a typical assessment during the Great War for Empire on property, and *ibid.*, IX, 402-404, during the War for Independence as typical of such legislation. On taxing trades and professions, see *ibid.*, VI, 357-358; IX, 361-363, 443-447; X, 389.

²⁷ "An Early Petition of the Freemen of the Province of Pennsylvania to the Assembly, 1692," *Pennsylvania Magazine of History and Biography*, XXXVIII (1914), 495-498; "The First Tax List for Philadelphia County, A.D. 1693," with introductory note by William Brooke Rawle, *ibid.*, VIII (1884), 84; *Pennsylvania Archives*, 8th Series, II, 1388.

there was recognition in Pennsylvania that, where possible, the poor should be exempt. But Pennsylvania legislation was much clearer on this point than that of the British Parliament. It was recommended that property taxes "be laid with as much equality and indifference as may be upon all lands" and that those persons who were indigent be exempt.²⁸

The idea that property taxes be proportional to the individual's resources and the benefits derived from government also generated public debate. As a result of a controversy that lasted from 1755 to 1764 between the Proprietor and the Assembly, the issue of equitable taxation received considerable attention. Indeed, studies that dealt with the issue of whether the Assembly could tax proprietary estates generally overlooked the importance of the Pennsylvania House's lucid presentation of its theoretical justification of taxation, or the fact that it paralleled prevalent English thinking of the times.²⁹

The discussion of taxing proprietary estates began in the summer of 1755. Until that time taxes had been extremely light and the Assembly reasoned that if property owners were to be called on to meet wartime demands for additional revenue, precipitated by the struggle between England and France for control of North America, it was fitting that Pennsylvania's largest landowner contribute his share of the burden. Refuting Thomas Penn's disapproval of this plan, the legislature asserted that for the Proprietor to refuse to contribute would be an abdication of the commonly accepted English idea of a proportionate "Share of the Burthen" from benefits derived from government. When the governor pointed out in behalf of the proprietary interest that in the past the estates in question had not been assessed, the legislature replied that to hide behind custom was contrary to reason and justice. It was further asserted that the tax was not on the Proprietor and governor of the province, but as "Fellow-Subject, a landholder and Possessor of an Estate in Penn-

²⁸ A good example of this concern for the poor can be found in Mitchell, *Statutes at Large*, IV, 14.

²⁹ For authors who discuss this dispute, see Winfred Root, *The Relations of Pennsylvania with the British Government, 1696-1765* (New York, 1969, reprint 1912), 206-208; Robert L. D. Davidson, *War Comes to Quaker Pennsylvania 1682-1756* (New York, 1957), 133, 154, 157; James Hutson, *Pennsylvania Politics, 1746-1770* (Princeton, 1972), 18-24; Thayer, *The Growth of Democracy*, 42-43, 59-60.

sylvania; an Estate that will be more benefited by a proper Application of the Tax, than any other Estate in the Province.”³⁰

While it can not be ascertained whether the long-respected English arguments with regard to equity contributed to the ultimate success of the legislature in assessing proprietary estates in 1764, the issue of equitable contribution by all members of the community remained of concern during the War for Independence. In those years of conflict, opportunities for material gain by a portion of the population led to suggestions that the burden be proportionate to the rewards received.

On November 8, 1780, an article appeared in the *Pennsylvania Gazette* which pointed out the fact that money had accumulated in the hands of a few and that the benefits thereby received from war-time opportunities and the distressed conditions of others demanded that those more fortunate members of the commonwealth contribute a greater amount to carry out the war effort. The author also proceeded to suggest that it would be wise for such individuals who had accumulated wealth during the war to give up that money before they incited the envy of others. Another writer observed that equitable taxation should include the clergy. An article appearing in *The Freeman's Journal* on January 23, 1782, noted that ministers were exempt from taxes, while laborers, mechanics, farmers, and others all paid. The ministers were “members of the same community; are entitled to the same protection, and equal benefits from the present war, with other taxable objects.” Nothing came of this suggestion, however, and this represented a modest departure from English practice, in which tithe income of the clergy was taxed.³¹

Despite the reluctance of the legislature to tax ministerial income, recognition of the need to tap other sources of wealth, rather than place additional burdens on property holders, led to suggestions that previously untaxed luxury goods be assessed. In April 1782 the legislature acted on this recommendation and levied a tax on owners and possessors of billiard tables, one-horse, two-wheeled sulkies, chaises, carriages and stage wagons.³²

³⁰ *Pennsylvania Archives*, 8th Series, V, 3934, 3944-3947; *Pennsylvania Gazette*, July 31, 1755.

³¹ “A Citizen of the States,” *Pennsylvania Gazette*, Nov. 8, 1780; *Freeman's Journal*, Jan. 23, 1782.

³² Mitchell, *Statutes at Large*, XI, 65-66.

The concern that all members of society pay a fair share of the financial burden of government led to the demand in 1775 that non-associators be taxed. Individuals who declined to associate in the defense of America were expected to contribute monetarily. In this matter, Pennsylvania once again drew upon the English experience. Indeed, the English Civil War provided remarkably parallel circumstances to the American War for Independence.

In 1642, when Parliament and the Crown drew battle lines in preparation for the coming conflict, the English legislature urged the formation of local associations to provide for the common defense against royalist assault. All inhabitants were summoned to take an oath of association, organize for the military defense of their area, and raise money for the procurement of weapons and the pay of those serving in a military capacity. Those who did not associate were judged as men who placed an unfair burden on the remainder of the population and it was recommended that they be made to carry their fair share of the expense of maintaining the army. It was pointed out that since those individuals "do and may receive benefits and Protection by the said Army raised by the Parliament, as well as any others, and therefore it is most just that they as well as others should be charged to Contribute or Lend to the maintenance thereof."³³

Throughout America, the commencement of armed conflict with British forces in 1775 led to the organization of military defense. The Continental Congress called on the colonies to prepare for the common cause. By means of equipping the local citizenry with arms it was expected that that goal would be met.³⁴

In Pennsylvania, the Assembly encouraged the establishment of military associations and provided arms and financing. All persons were expected to contribute toward the defense of their property and thus those not giving military service had to donate financially. In April 1779 the legislature explained its desire that nonassociators contribute when it stated that there is "nothing more just and equitable than the persons who neglect or refuse to turn out in defense of their property, should pay an equivalent in proportion to the

³³ Firth and Rait, *Acts and Ordinances of the Interregnum*, I, 62, 146. Also see Clive Holmes, *The Eastern Association in the English Civil War* (Cambridge, 1974).

³⁴ Worthington Chauncey Ford, ed., *Journals of the Continental Congress* (Washington, 1909), II, 187-190.

property which is protected by those who do turn out to their country's call." Thus, in this instance, not having the colonial experience to draw on, Pennsylvania borrowed directly from the English Civil War years.⁸⁵

In summary, the transatlantic relationship of tax policies reveal remarkable continuity between England and provincial Pennsylvania. Reliance on custom duties, excises, and property taxes in the commonwealth after 1776 reaffirmed the Assembly's conviction regarding the suitability of provincial tax policies adopted from the English example. In both places, greater demands for revenue and concern for equity during times of war led to a higher level of taxation for those who received proportionately higher benefits from government through new assessments on luxury items. Indeed, with regard to legislative action and public discussion of taxation, continuity with the English experience, rather than change, was the dominant theme in Pennsylvania before and during the American Revolution.

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⁸⁵ *Pennsylvania Archives*, 8th Series, VIII, 7237-7249; Mitchell, *Statutes at Large*, IX, 22-27, 441-442.