Philadelphia’s Manufacturers and the Excise Taxes of 1794: The Forging of the Jeffersonian Coalition

The Whiskey Insurrection in Pennsylvania is a familiar event. Supposedly, the insurrection, arising from opposition to the federal excise tax, was centered in the four western counties. Individualism, frontier spirit and economic deprivation were the underlying causes for the uprising. The tax revolt is further regarded as an important chapter in the constitutional and economic history of the early republic. Other opponents of the excise in the other sections of the United States—Kentucky, western Virginia, Carolina back country and Georgia—are depicted in the same agrarian mold.¹ Historians


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have left the impression that the farmers of rural America were the only interest group to face economic hardship when the national government sought to develop revenues by the imposition of excise taxes in 1791 and 1794. Such an interpretation has prevailed because historians of the Federal Era have not considered all of the provisions of the Revenue Acts of 1794. Most important, they have overlooked the existence of significant agitation in the seaboard towns over the extension of the excise. ²

This article explores the contours of urban opposition to the introduction of indirect taxes in Philadelphia during the years 1794-1797. Because that protest differed in form and content from the excise rebellion in rural America, the administration of George Washington did not use military force in the spring and summer of 1794 to put down an urban insurrection. But the city's protests, including petition campaigns, meetings, and electioneering, generated consequences for the Federalist party that probably exceeded the political significance of the rural rebellion. Indeed, the agitation over the excise taxes in urban America helped to forge the Democratic-Republican movement in Philadelphia by allowing Republicans to draw on the support of self-conscious occupational groups who felt economically threatened by the excise tax placed on manufacturers. ³

In 1789, Philadelphia was an important manufacturing center and promoter of mechanical arts, the hub of a regional economy and the principle commercial entrepot of the country. ⁴ The city contained

² This subject was not developed either in Harry M. Tinkcom, The Republicans and Federalists in Pennsylvania 1790-1801: A Study in National Stimulus and Local Response (Harrisburg, 1950), chap. 6, or in Richard G. Miller, The Federalist City: A Study of Urban Politics, 1789-1801 (Port Washington, N.Y., 1976). Passing references to an urban response to the excise tax exist, however, in the earlier studies of William Miller, "The Democratic Societies and the Whiskey Insurrection," The Pennsylvania Magazine of History and Biography (PMHB), LXII (July, 1938), 324-349; Eugene P. Link, Democratic-Republican Societies, 1790-1800 (New York, 1942), 76-78.

³ These views were originally presented in the author's, "The Democratic-Republicans of Philadelphia: The Origins, 1776-1797" (unpublished Ph.D. diss., Pennsylvania State Univ., 1970), chap. 10.

large-scale manufacturers, small-scale manufacturers and rank-and-file artisans. Exclusive of carpenters, masons, and other skilled workers, the city and suburbs of Northern Liberties and Southwark, with a total population in 1790 of 43,000, had some 2200 persons (or one-quarter of the adult males) who might properly be identified as manufacturers—that is, individuals who were engaged in the production of such articles as beer, distilled spirits, carriages, flour products, hats, leather, pearl, ash, rope, shoes, sugar, textiles, timber, tobacco products, etc. At least one-half of these articles were produced locally and sold in both an internal and external market.5

The manufacturers' prominence came as the result of continuous growth and development since the 1760s. The non-importation movements of the 1760s and 1770s stressed the development of household and other predominantly small scale manufacturers. Before the American Revolution Philadelphians depended upon England for the bulk of their manufactured goods, but during the immediate post-war years the "industrial sector" challenged the "commercial-maritime" sector for attention and sought the support and patronage of the Pennsylvania General Assembly for loans, subsidies and other preferential treatments.6 Many large-scale manufacturers also formed partnerships in order better to serve the needs of a growing urban center. This non-British capitalization—along with the state's aid of protective duties, use of water power, and the adoption of modern techniques of production and marketing—was most conspicuous in the brewing, carriage-making, distilling, snuff-making, sugar refining and tanning industries.7 The long struggle for economic independence

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coincided with the struggle for political independence.\(^8\)

Before analyzing how this economic group was tested in the 1790s, it is helpful to understand what is meant by the term "large-scale manufacturer." Laboring in the aforementioned industries and running a manufactory, the manufacturer either worked for himself or with a partner. He thus manufactured outside the small shop and garrett, usually employed journeymen and workers for a wage, and where possible used newer methods and tools. The large-scale manufacturer who combined the functions of merchant and artisan was often required to make a considerable investment in plant and equipment. In the industries of snuff-making and sugar refining, for example, the leading manufacturers were retailers as well as wholesalers; filled orders at pre-arranged prices; and exposed themselves to foreign competition and to the risks of owning raw materials, stocking goods, extending credit and operating in a modern marketplace subject to price and market fluctuations. In short, these were independent businessmen who needed capital to operate and who sought to improve their station by taking advantage of the buoyant economy of the leading seaport. By 1800 many of the large-scale manufacturers had become members of the economic elite of Philadelphia.\(^9\)

These manufacturers increased their political participation when economic interests took sides on issues involving the nature and functions of the national government. For instance, on the eve of George Washington's inauguration as president of the United States in April 1789, Philadelphia's manufacturers stood solidly behind the Federalist party. They were not only an important voting bloc in favor of the Federal Constitution, but had also provided support for Federalist candidates in the first Congressional and Presidential elections. In joining the party of Federalism, the manufacturers demonstrated their belief that the new national government would advance the interests of

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\(^{8}\) Olten, *Artisans for Independence*, 117-119. See also the insightful analysis of this struggle in Eric Foner’s, *Tom Paine and Revolutionary America* (New York, 1976), chap. 2.

\(^{9}\) Philadelphia’s economic elite lacked cohesion and distinctiveness, often engaged in economic conflict, and its members came from all social groups. Robert Gough, “Towards a Theory of Class and Social Conflict: A Social History of Wealthy Philadelphians, 1775 and 1800” (unpublished Ph.D. diss., Univ. of Pennsylvania, 1977), 285-287, 564-567, 621-642. Gough also rejects the author’s view that a struggle existed between competing economic elites. This writer contends that Gough’s study supports, on an individual basis, the significance of the large-scale manufacturers as wealthy and prominent members of Philadelphia society.
home manufacturers and foster a self-sufficient American economy. Indeed, a strong national government would put an end to the conflicting legislation of separate states and offer manufacturers better protection against imports. There also was some anticipation of discriminatory duties on British tonnage and goods imported on foreign vessels.

The buoyant enthusiasm of the manufacturers and their sense of a dawning of a “new era” under the banner of protection was evident on July 4, 1788, when Philadelphians commemorated the ratification of the Federal Constitution. Figuring prominently in the “Federal Procession” of leading citizens and occupational groups were members of eighty-eight trades who organized and marched in separate groups, carrying “flags, devices and machines.” One such machine was a large stage sponsored by the Manufacturing Society on which carding and spinning machines displayed the manufactory of cotton. Among the other groups present were ten brewers, one hundred and fifty coach-makers and their allied branches, twelve distillers, seventy tobacconists, and thirty-six sugar refiners. Outfitted in the dress of their vocations the manufacturers carried slogans or mottos on banners that read: “home-brewed is best”; “no tax on American carriages”; and “may government protect us.” One of the ten toasts offered honored “the agriculture, manufactures, and commerce of the United States.”

The parade, considered by some observers the greatest spectacle in eighteenth-century Philadelphia, testified to the importance of manufacturing in Philadelphia’s multi-faceted economy. This grand celebration indicated how far the respective trades had come in both economic and political esteem and showed the ambitions and expectations of the various groups. Indeed, the parade could be viewed as part of the lobbying effort of Philadelphia’s manufacturers who wanted a federal tariff shield to protect them from the British goods flooding the Phil-


adelphia market. Aided by the well-organized Pennsylvania Society for the Encouragement of Manufacturers and the Useful Arts, an advocate since 1785 of duties on competitive imports and the admittance of scarce raw materials duty free, the manufacturing community during the First Congress also lobbied for protection directly with the "federal" representatives Thomas Fitzsimmons and George Clymer.¹³

Obviously, the expectations of the manufacturers had to be weighed against the complicated demands of other interest groups. Some sectors of the urban economy had long standing ties to Britain and others had developed newer markets to the Orient, France, and, by means of navigation of the Mississippi River, the West. Capitalization of economic activity and access to credit also varied among groups. Some individuals (the house carpenter, butcher, and the baker) sold goods in the naturally protected local consumer's market and others (hatters, ironmongers, shoemakers, sugar refiners and tobacconists) competed with British imports. And, as Jacob Price has argued, certain occupations fell in both the industrial and service sectors and worked for the local and external markets.¹⁴ Placed against such a background of economic diversity one might well understand why the manufacturers experienced only modest success in protecting their interests.

The nation's first tariff act of 1789 epitomized the manufacturers' ambiguous position in the government's hierarchy of interests. The act enumerated a long list of specific duties, and five classes of goods carrying ad valorem rates. Among those articles listed for protection were


beer, carriages, cordage, shoes, sugars, snuff and tobacco products.\textsuperscript{15} Manufacturers in the industrial sector immediately criticized the act's encouragement and protection clause as providing either the wrong type or not enough protection. For instance, early in the second session of the First Congress, Philadelphia distillers complained that a "greater difference" of duties should be placed on imports of rum and molasses, and the manufacturers of tobacco products from Philadelphia and New York City petitioned about possible duties being placed on the articles they exported in order to produce revenue to pay for the assumption of state debts.\textsuperscript{16} From Philadelphia alone members of at least five other native industries—coachmakers, cordage, mustard-makers, shipwrights and tanners—voiced their differences over the original legislation and the attempt to provide further increases in revenue by means of excises.\textsuperscript{17} When the tariff law was later amended in the same session to provide for the effectual collection of duties and to increase them by only about two and one-half percent, revenue considerations took precedence over the encouragement and protection to manufacturers.\textsuperscript{18}

During the third session of the First Congress an excise tax, discussed even before the enactment of the tariff of 1789, followed as the "next logical step for the Federalists beyond the existing customs arrangements."\textsuperscript{19} Still, during its first years, the Washington administration seemed prepared to favor manufacturers more than merchants and shopkeepers by relying more heavily on customs or tonnage duties than on excise taxes. Secretary of the Treasury Alexander Hamilton, in his 1791 "Report on Manufacturers," proposed to create a city of manufactories in New Jersey.\textsuperscript{20} Help was received from Assistant Secretary


\textsuperscript{16} The memorial is cited in DePauw, ed., \textit{Doc. Hist. of 1st. Federal Congress}, III, 60 and n.

\textsuperscript{17} \textit{Ibid.}, III, 72, 370, 388, 395, 451, 458.


Tench Coxe of Philadelphia, a merchant and a member of the local Society of Manufacturers.\textsuperscript{21} In Philadelphia, however, the industrial experiment, commonly called the S.U.M., did not attract wide support.\textsuperscript{22}

Although Hamilton's public image has been that of an advocate of American manufacturing,\textsuperscript{23} Philadelphia's manufacturing community early questioned his economic stabilization program because it appeared to forsake a highly developed division of labor as the essence of social progress and economic independence. According to Professor Drew McCoy, "the Report on Manufacturers seems to describe a society ominously reminiscent of the English system that Franklin and the Revolutionaries had rejected."\textsuperscript{24} Gradually the worst fears of manufacturers were confirmed: protection against British competition proved inadequate, and reliance upon domestic taxation to produce income increased sharply.\textsuperscript{25} At a time when American agriculture and commerce were very prosperous, Hamilton's economic stabilization program, which depended upon ties to British manufacturing power, left little room for support to America's manufacturers.\textsuperscript{26} Seeking either more protection or the retention of existing schedules, certain classes of manufactures in 1794 faced instead the prospect of being burdened with excise taxes and of having protection subordinated to other national goals.


\textsuperscript{26} John R. Nelson, Jr., "Alexander Hamilton and American Manufacturing: A Reexamination," \textit{Journal of American History}, LXIV (March, 1979), 971-995, offers a corrective to the idea that Hamilton was a strong advocate of American manufacturing.
The first real test of the 1789 Federalist commitment to protect manufacturers, a test also of the political coalition molded during the ratification contest, came during the spring of 1794 when the Washington administration also faced an unexpected crisis in foreign affairs. News of the massive British depredations against American ships and of a British threat to renew Indian war on the western frontier angered many Philadelphians. James Madison revived his proposals for discriminatory tonnage duties and restrictions on British trade policies that Federalists had side-tracked in 1789 and again in 1791. Madison's 1794 "commercial resolutions" constituted Congress's response to Britain's failure to enter into a trade agreement with the United States. Thus, the resolves were aimed at forcing Britain to improve her ways, breaking the British monopoly of the import trade, and encouraging American manufacturing and ship building.

Anti-British views were warmly received in Philadelphia, and were echoed by import-export merchant John Swanwick at a series of well attended mercantile meetings held in Philadelphia on March 8, 15 and 16, 1794. The wealthy Swanwick, a business partner in the firm of Willing, Morris and Swanwick and a member of the Pennsylvania General Assembly, did not act strictly out of political gain or economic interest. In mid-1790, while still a Federalist, Swanwick authored an article entitled, "Thoughts on the Commerce of the United States," in which he insisted that commerce, navigation, agriculture and manufacturing were mutually dependent. Swanwick called for higher tariff barriers as a way to develop commercial reciprocity and for discrimi-

27 Baumann, "Democratic Republicans of Philadelphia," chap. 9, especially pp. 452-469.
30 The meetings were reported in the Philadelphia newspapers. Gazette of the United States, Mar. 24, 25, 31, April 10; General Advertiser, Mar. 10, 11, 13, 18, 21, 1794. For an analysis, see the author's "John Swanwick: Spokesman for 'Merchant-Republicanism' in Philadelphia, 1790-1798," PMHB, XCVI (April, 1973), 159-161.
31 The pamphlet appeared in the Universal Asylum and Columbian Magazine (Philadelphia), V (July 1, 1790), 24-26. When reprinted in Mathew Carey's American Museum, XII (August, 1792), 89-97, it included a reply by Dr. Thomas Ruston and a defense by Swanwick. Swanwick to Carey, [undated], Lea & Febiger Collection, 1785-1796, HSP.
nation against foreign vessels. In 1794 the "merchant-Republicans" and the "manufacturer-Republicans" warmly supported Madison's resolves and they offered numerous alternatives to the policies pursued by the Federalists to American commerce and manufactures.32

In addition to the call for commercial retaliation, both state and federal governments responded to the Anglo-American crisis. In Pennsylvania Governor Thomas Mifflin demanded that the harbor along the Delaware River be fortified, stationed an artillery company at Mud-Island, and readied the state militia.33 The Washington administration sent John Jay as a special envoy to Great Britain to seek ways to improve relations, and, with the approval of Congress, authorized an expensive national defense program, including the construction of six frigates, the raising of an army of fifteen thousand, and the placing of eighty thousand militia in a state of readiness.34 These expenditures, along with the possible drying up of import duties owing to dislocations in trade, raised the prospect of a federal deficit unless new taxes were levied.

If the Washington administration asked Congress to raise revenues to pay for the new defense programs and the interest on the public debt, it faced major difficulties. Five years of experience had shown that tax measures were neither easily written into law nor administered since the choices were limited to direct taxes (those on real estate, general assessments on property of all kinds and on polls) and indirect taxes (excises and custom duties). Taxes were also still a battleground between federal and state governments.35 The issue was drawn, however, when Secretary Hamilton, siding with those who believed existing revenues

32 These alternatives are summarized in the author's, "Swanwick," 160-161.
35 The controversy was best captured in the Philadelphia newspapers. See in particular the exchange between "Warren" (pro-excise tax) and "Pluma" (anti-excise tax) appearing in the General Advertiser, May 17, 24, 26, June 3, 9, 1794 and elsewhere. Also see "From a Correspondent," May 7, 9, 16; ibid, and "Hancock," June 6; "Pluto," June 12, 1794 in ibid. Unsigned article, April 26, and "A Plain Spoken Man," American Daily Advertiser, May 10, 1794.
would be inadequate by at least $621,000, recommended the enlarge-
ment of excise taxes.\textsuperscript{36}

The Revenue Act of 1794, which passed in the House of Repre-
sentatives as a series of separate tax bills during the first nine days of
June, is an overlooked piece of tax legislation.\textsuperscript{37} Specifically, a duty of
eight cents per pound upon all snuff manufactured for sale and a duty of
two cents per pound was placed upon all snuff manufactured for sale and
a duty of two cents per pound on all refined sugar. Drawbacks equal to
the duty paid were allowed on all snuff and refined sugar exported,
provided the quantity exported was not less than twelve dollars in value.
On account of the duties paid on raw sugar imports, three cents per
pound was added to the drawback allowed on refined sugar.\textsuperscript{38} There also
was a carriage duty or rate that ranged from two to ten dollars de-
pending upon the type of vehicle.\textsuperscript{39} Other legislation in 1794 reduced
import duties on carriages and parts of carriages by nearly seventy
percent from 15 to 4½ percent \textit{ad valorem}.\textsuperscript{40} Duties were placed on
wines and foreign distilled spirituous liquors sold by retailers, who also
had to obtain a five dollar license.\textsuperscript{41} Likewise, property sold at auction
received a levy based on a schedule of rates for all auction sales, and the
auctioneers had to obtain a license.\textsuperscript{42} Warmly debated but not favorably
acted upon were proposals to tax stock transfers, to adopt a stamp tax,
and to increase tonnage duties.\textsuperscript{43}

The manner in which the duties were to be levied and collected by
federal revenue officials, a continuation of procedures begun in 1791,
troubled the manufacturers. In most cases manufacturers had to give a
$5,000 bond as a way to ensure accurate reporting of the daily quantity

\textsuperscript{36} Syrett, ed., \textit{Papers of Hamilton, XVI, 4. Annals of Congress} (3rd Cong., 1st Sess.), 597,
Appendix, 1307-1311. The debate was started on May 1, 1794 and it lasted for five weeks.
\textsuperscript{37} The best summary of the passage of these bills is to be found in Bell, \textit{Party Faction}, chap. 5.
\textsuperscript{38} “An Act laying certain duties upon Snuff and Refined Sugar” (June 5, 1794), Peters, ed.,
\textsuperscript{39} “An Act laying duties upon Carriages for the conveyance of Persons,” (June 5, 1794),
\textit{ibid.}, I, 373-376.
\textsuperscript{40} “An Act laying Duties of Goods, Wares and Merchandise imported into the United States”
(June 4, 1794), \textit{ibid.}, I, 391-392.
\textsuperscript{41} “An Act laying duties on licenses for selling Wines and foreign distilled spirituous liquors
by retail,” (June 5, 1794), \textit{ibid.}, I, 376-378.
\textsuperscript{42} “An Act laying duties on property sold at Auction,” (June 9, 1794), \textit{ibid.}, I, 397-400.
\textsuperscript{43} \textit{Annals of Congress} (3rd Cong., 1st Sess.), IV, 666, 670, 699, 726, 740-741; Bell, \textit{Party
and Faction}, 104-107.
of production of the article. Forfeiture of a bond would result if the manufacturer omitted an entry or neglected to pay the required duties. Inspectors also were to be given six hours notice when the article was to be exported. The large-scale manufacturers characterized as excessive and expensive regulation, the inspection of exports, along with the oaths, fines, court costs and so forth. Finally, while the revenue bill of 1794 did not cover all of the goods or articles manufactured in Philadelphia, there existed a possibility that in the future other articles could be taxed under this system. Remembering the Boston port bill of 1774, the opponents to the excise legislation argued that "if the system of excise is not early checked, it will hamstring, in turn, every manufacture in America."

Philadelphia's manufacturers considered the excise system a "real grievance" because it represented a revised policy. Manufacturers believed that they should receive special encouragement (protection) from state and national government in order to insure the nation's economic independence from England. They were also not convinced of their ability to pass on the extra cost to the consumer. Certainly they were not about to remain in a political alliance that provided direct benefits to merchants and not to manufacturers. Thus, because the excise threatened, either directly or potentially, the interests of virtually every manufacturer in Philadelphia, the subject of the enlargement of the excise law proved controversial. In responding to the apparent economic threat and the lack of commitment to develop manufactures, the large-scale manufacturers advanced the same arguments as the opponents of the excise tax placed on distilled spirits in 1791 (viz., that they were being made victims of unconstitutional, discriminatory and confiscatory taxes). They argued that the state should levy indirect taxes and that the federal excise was more than revenue producing. Drawing upon the 1791 debates of Pennsylvania's General Assembly, the

44 These views are best summarized in Callender, *History of the Excise Laws*, Section II, 56-116.
48 The 1791 resolves denouncing the excise tax, although primarily written by Albert Gallatin, were actually introduced in the General Assembly by Francis Gurney, a Philadelphia merchant. *Journal of the First Session of the House of Representatives* . . . (Philadelphia, 1791), 94-95, 98, 101, 104, 107-109, 112-113, 138, 142-149.
urban critics also concluded that they would never have ratified such a provision in the Federal Constitution if they had realized that excise taxes were to "become one of the first, and favourite resources of government." 49 The protest of 1794 took on additional significance because its organizers tied it with other anti-administration protests through the Democratic Republican clubs, and they abandoned traditional restraints on electioneering by openly campaigning for candidates opposed to the excise. In doing so, they left behind the deferential politics of an earlier age as the manufacturers of Philadelphia sought to participate in society and government as equals of the gentry. 50

The principal leaders of the excise protest in Philadelphia consisted of a handful of large scale tobacconists (Gavin Hamilton, Thomas Leiper and John Hankart) and sugar refiners (Jacob Morgan, J. Dorsey, Frederick A. Muhlenberg, and Isaac and Edward Pennington). Serving together on the local committee that organized the several public meetings held in Philadelphia during May 1794, they also prepared the series of memorials directed to the House, Senate and President Washington in which Philadelphia's manufacturers of tobacco products and sugar asserted that the excise tax would prove economically destructive to the reasonable profits of their industries and a detriment to the growth of manufacturing throughout the country. A select committee formed to meet with a committee from the Senate to explore tax alternatives. Finally, the city's manufacturers of tobacco and sugar tried to organize a national petition campaign against the excise tax. 51 They attempted to communicate with the manufacturers in New

49 Gavin Hamilton and Thomas Leiper were embittered by the course of events during the framing of the excise bill. Apparently Alexander Hamilton had invited the tobacconists to his office to discuss the subject of the manufacture of tobacco so as not to injure the industry. But the original draft, which contained an excise of four cents per pound on tobacco, was expunged by the House Ways and Means Committee and increased to eight cents before the bill was reported to the whole House. Callender, History of Excise Laws, 48.


51 Callender, History of the Excise Laws, 70-75, 86-88. On the national campaign, see the exchange of letters, dated April 24 and 29, 1794, cited as "A.Z.," in the American Daily Advertiser (Philadelphia), May 2, 1794. A reading of the Annals of Congress in 1794 also suggests that cooperation existed among the manufacturers in the seaboard towns. Reference is also made to communications in the Minutes of the Democratic Society of Pennsylvania, 60-63, typescript, HSP.
York City, but for unknown reasons a concerted national effort never materialized.

In entering the political arena, these manufacturers demonstrated close and intelligent attention to detail. For instance, the meetings of May 2, 7 and 8 were held at 5 P.M., a time calculated to be most convenient to the journeyman manufacturers or tradesman who labored for about eight to ten dollars per week in these industries. Believing that the only way to defeat the administration's revenue plans was to organize all the manufacturers in and around the city and county of Philadelphia, the organizers drew up an address entitled "EXCISE—Citizens Attend!" which requested the city's large and small scale manufacturers to attend a general meeting to be held in the State House yard on 8 May 1794. A special invitation was extended to the manufacturers of malt, hops, beer, ale, cider, starch and hair powder, chocolate, cocoa paste, vinegar, glass, candles, soap, paper and paste board, leather and skins, iron, and all who opposed the excise. Those who gathered at Independence Square unanimously adopted a set of resolves, which condemned the excise and proclaimed "republicanism."\(^{52}\)

We are fortunate to have a contemporary account of this Philadelphia protest meeting written by Samuel Hodgdon, an Army storekeeper for the War Department.

By six o'Clock about three hundred of the lower class of people were assembled, when for want of more respectable characters Colonel Morgan, Mr. Leiper, Neddy Pole and Mr. Pennington wer[e] called on to preside. The meeting being thus organized, without further ceremony the Moderator, Morgan, handed to the Secretary Pennington, a number of resolutions cut and dried—and asked the Mob whether they should be read, all vociferated yes. The Secretary after making apologies for want of better lungs, read the resolutions (which were lengthy) through. Leiper then came forward to address the rable, his speech was worthy of such an orator—he attempted to explain, and then bitterly complained of the meditated tobacco and snuff excise as he was taught by the resolution-writer to call the duty. He said the whole fraternity were not able to raise the money, or give the requested security. Pole next came forward to complain of the injuries intended on the Auctioneers, having finished his

\(^{52}\) My recounting of this event is based on Callender, *History of the Excise Laws*, 66-75, and a reading of the Philadelphia newspapers cited below.
reading and speech, without one word of debate the question on the reso-

olutions were called for. The Moderator desired to be informed whether
they would take them up separately or together, all being satisfied with the
debates and fully understanding the merits of the resolutions they agreed to
pass them in gross; which was instantly done—and three cheers ended the
meeting. The spectators of the farce whom I took to be more than two
thirds of the persons present, were distress'd to see with what facility a few
demagogues could mislead and abuse an ignorant but harmless people. I
shall say nothing of the resolutions more than that they were well wrote,
impertinent and insidious;53

The eyewitness account offers some clues as to the class of citizens
who attended the meeting as well as who led the proceedings. Hodgdon
described the crowd as "lower class" and "ignorant but harmless peo-
ple." The leaders were characterized as misguided demagogues only a
bit more respectable than their audience.

Hodgdon's characterization of the event reflects his inherited Fed-
eralist outlook of deferential expectations. He minimized the status of
the leaders involved in the protest and the substance of the interests they
represented. The manufacturers of tobacco products and sugar were
clearly of a higher socio-economic group than Hodgdon assumed,
largely because occupational classifications in Philadelphia were
changing in this "age of Merchant-Capitalism" (Table I). In fact, the
manufacturers who led the excise protest compare favorably to many of
the persons who led and dominated the Federalist Party.54 Compared to
Federalist leaders, fewer manufacturers owned a chair or sulky and held

53 Hodgdon to Hamilton, May 9, 1794, Syrett, ed., Papers of Hamilton, XVI, 397. The
resolutions appear in the Gazette of the United States (Philadelphia), May 10, 1794. See also
General Advertiser (Philadelphia), 3 June 1794; there is a response by "Pluma," in ibid., June 9,
1794. "Anti-Protextus" also poked fun of these well-to-do manufacturers for not being willing
to pay their fair share of the taxes. Ibid., May 26, 1794.

54 This view is based on my reading and study of the Philadelphia County Tax Assessment
Ledgers, 1770-1834 (Record Group 1), Archives of the City and County of Philadelphia,
Philadelphia, Pa. By 1820, for example, the tobacconist ranked third behind the merchant and
physician on an occupational rank order based on mean wealth. Stuart M. Blumin, "Mobility in
a nineteenth-century American City: Philadelphia, 1820-1860" (Ph.D. dissertation, Univ. of
Pennsylvania, 1968), 66. My own survey of the tax assessment books leads me to conclude that
by 1794 the tobacconists, sugar refiners and distillers or brewers had already moved up the
occupational rank order behind the "Gentlemen," merchant, doctor and/or lawyer. Other oc-
cupations in the manufacturing community, such as watchmakers, tinsmiths, tanners, iron
mongers and shipwrights, also ranked high.
fewer servants, livestock and ounces of plate. Still, such protest leaders as Gavin Hamilton, Sr. (Chestnut Ward and Blockley), John Hankart (North Mulberry Ward and Bristol), Thomas Leiper (Middle Ward and North Market Ward), Jacob Lawerswyler (South Mulberry Ward), Jacob Morgan (South Mulberry Ward), and F.A. Muhlenberg (South Mulberry Ward) were on an average but one or two steps below the import or export merchant on the economic ladder. The medium assessed personal tax of these six manufacturers was £150. The 1794 personal tax of Philadelphia’s three Federalist members to Congress was £166.\(^55\) Far from being among the ignorant propertyless, these manufacturers would soon come to dominate the economy of the City of Philadelphia and they were far more successful than their numbers might suggest.

The life of Thomas Leiper, a manufacturer who achieved prominent economic and political fame, is representative of the ambitious, aspiring manufacturers. After emigrating from Scotland to the United States in 1763, Leiper soon came to Philadelphia to work for his cousin Gavin Hamilton, a pioneer in the snuff business in the country. This relationship turned into a business partnership, which was dissolved by mutual consent sometime during or after the American Revolution in order to bring their sons into the business. Leiper, who married well—Elizabeth Gray, daughter of William Gray of Gray’s Ferry—became a prominent member of the 1st Troop, Philadelphia City Cavalry, St. Andrews Society, and the Democratic Society of Pennsylvania.\(^56\) By 1794 the Leipers and Hamiltons were among the principal wholesale and retail merchants in the city. Leiper, although he started later, actually prospered more than his kinsman. He accumulated a considerable fortune based on snuff mills, stone quarries, public securities and numerous pieces of urban real estate. In 1794 he had an assessed evaluation of nearly £20,000 for his properties in Philadelphia.

\(^{55}\) Tax Assessment Ledgers, 1770-1854, RG 1, Archives of the City and County of Philadelphia, passim. The 1794 personal taxes for the Federalists were as follows: Robert Morris (£100); George Clymer (£100); and Thomas Fitzsimmons (£200). Social status, though closely related to wealth or occupation, was a very important independent variable. See also Gough, “Towards a Theory of Class and Social Conflict,” chaps. 6, 13.

City and Delaware County. His finest urban dwellings were rented to distinguished persons, such as French merchant Theophiles Cazenove, Secretary of the Commonwealth Alexander James Dallas, Supreme Court Justice James Wilson and Secretary of State Thomas Jefferson. Leiper, who supported the American Revolution by contributing large sums of money and participating in the First City Troop’s active field service, had become by 1789 one of the leading advocates of government support to promote, defend and protect, individually and collectively, manufacturing enterprises and to sustain a self-sufficient American economy. He was a firm believer in what historian Louis Hartz describes as mixed enterprises. Tobacconists Jacob Benninghove, John Hankart, Isaac Jones, and Philip Stimmel also were parvenues who took advantage of free and mixed enterprise and experienced occupational mobility. In battling with state and national governments over taxation and tariff protection they acted to insure that they would not long remain second-class citizens in the new republic.

The leading sugar refiners also possessed wealth. Jacob Morgan, F.A. Muhlenberg and Jacob Lawerswyler, Isaac and Edward彭宁顿, Charles Schaffer, John Corman and Matthew Lawler, John Bartholomew and J. Dorsey and Peter and Henry Miercken were well-to-do and they were among the economic leaders of Philadelphia’s manufacturing community. Most of them owned their own homes and possessed personal belongings that included horses, cows, plate and riding chairs. Like the tobacconists they had benefited from the city’s increased wealth and enjoyed many of the new luxuries in life.

Two conclusions can be drawn about the size and wealth of this group. If the manufacturers of sugar and tobacco appear to have been

57 Tax Assessment Ledgers, 1794, Philadelphia City, Archives of the City and County of Philadelphia, Philadelphia, Pa. Searches were also made in Philadelphia City and Delaware county in the National Archives and Records Service, United States Direct Tax of 1798; Tax Lists for the State of Pennsylvania, Microcopy No. 372 (Washington, 1963).
61 An assessment of their tax records suggests that these persons were successful entrepreneurial minded manufacturers who hoped to achieve upper class standing in Philadelphia.
small in number, totaling under 100, they were vocal and certainly possessed the potential to rouse the entire manufacturing community and the laborers dependent upon those industries. Of the approximately 2,200 manufacturers in Philadelphia, the new excise taxes, directly affected at least fifteen percent including the producers of ale, beer, cider, hops, malt, chocolate, cocoa, paste, vinegar, candles, glass, soap, paper and paste board, starch and hair powder, leather and skins, and iron. Perhaps the indirect or potential effect mobilized other manufacturers, as well as auctioneers, brokers, cardmakers, coachmakers, innkeepers and stationeers. The ability of this core group, highly concentrated in a few wards, to merge the interests of the manufacturers with the city's Democratic Republican societies, heightened the political impact.

Although the city's two Democratic societies—the German Republican Society and the Democratic Society of Pennsylvania—formed before the spring of 1794, the protest of the manufacturers provided the clubs with an issue and a source for new support. The societies apparently enjoyed greater unity and momentum as a result of the enthusiastic support they received from the manufacturers. Little is known about the activities of the German Republican Society during the year 1794. The Society's April 1793 constitution reveals that its members planned to concern themselves with maintaining a Republican government and searching for ways to improve themselves. Only persons of German "blood" could join; officers were elected the first Wednesday in January.

The constitution and circulars of the Democratic Society of Pennsylvania, suffused with international republicanism and an emphasis on the cultivation of "rational liberty," explicitly endorsed the promotion of the country's infant industries and the exclusion of British goods.

62 The figure used here for the number of manufacturers in Philadelphia is the one cited in Tench Coxe's *A View of the United States of America* (Philadelphia, 1794), and subsequently reported in Davies, *Some Account of the City of Philadelphia*, 82; and later in Scharf and Westcott, *III, Philadelphia*, 2230.

63 Baumann, "Democratic Republicans of Philadelphia," 448-449.

64 Link, *Democratic Republican Societies*, 6-8.

65 *Neue Philadelphische Correspondenz* (Philadelphia), April 9, 16, 1793. I am indebted to Kenneth Keller for this information.

66 Link, *Democratic Republican Societies*, 11-12.
The Philadelphia Society, on April 10, 1794 before the excise was debated in Congress, had resolved:

That this society considering and believing that the general welfare of our country is involved in promoting necessary manufacturers as far as is consistent with our situation in giving full employment and comfortable support to our fellow citizens; it is expected that the members of the Democratic Society will have sufficient patriotism to prefer and make use of the manufacturers of their own country, confident that by creating a demand for them we shall afford them that substantial encouragement and support particularly necessary at this time. 67

In appealing to the nation's general welfare, full employment and patriotism, the Democratic Society attracted manufacturers, especially the producers of snuff, tobacco and sugar. Of the 315 members of the society, more than a quarter can be identified as craftsmen. Signers of the memorials and resolutions protesting the excise on tobacco and sugar are listed on the membership rolls of the two societies. Among the tobacconists and snuffmakers in the Philadelphia society were George Brown, Michael Lawler, Thomas Leiper, Christian Schaffer, and William Watkins; while the sugar refiners were Matthew Lawler, Jacob Morgan, Isaac Pennington and Conrad and Peter Sybert. 68

Although the occupations of the general membership in the German Republican Society remains a great mystery, Eugene P. Link argues that urban support for the club came from manufacturers, and we do know that manufacturers dominated its leadership. Henry Kammerer (papemaker) was president; Jacob Lawerswyler (sugar refiner) was vice-president and Christopher Kucher (sugar refiner) was treasurer.

The meetings of the Democratic Society of Pennsylvania, usually held at 8 P.M. at the German Lutheran schoolhouse, often followed the scheduled 5 P.M. excise protest gatherings. “Doubtless these men [protestors],” writes Link, “were responsible for introducing resolutions passed by the two Philadelphia organizations condemning excise

67 Minutes, Dem. Society of Pennsylvania, p. 74, HSP.
68 Baumann, “Democratic-Republicans of Philadelphia,” Appendix I, Table 3, “Democratic Society Membership By Occupation,” 598-601. My analysis of the membership, based on a reading of the manuscript minutes of the society, has recently been confirmed by Philip S. Foner, The Democratic-Republican Societies, 1790-1800 A Documentary Sourcebook of Constitutions, Declarations, Addresses, Resolutions, and Toasts (Westport, Conn., 1976), 7, 42.
taxes and pledging devotion to the American manufacturing interests."  

Because the formation of the Democratic Society of Pennsylvania occurred two years after the passage of the 1791 excise on distilled liquors, one should not draw any firm conclusions about any position that the society might or might not have taken before 1794. The excise tax was a small issue in the local elections of 1792.  

Once the report to enlarge the number of products to be covered under law came before the House of Representatives in the spring of 1794, the Society wasted no time in identifying with the manufacturers' grumblings over the proposed excise taxes. On May 8, for instance, the organization issued resolves declaring that its membership opposed excises "on salt and coal, on sugar and snuff, on boots and shoes, on spirits, coffee, carriages and cheese." Declaring that these infant industries required the "fostering care of government" and would be ruined by the burdens of taxation, the Society argued that an excise system would lead to fraud, great expense for collection and the unnecessary appointment of place-

The aforementioned declarations were, of course, drawn up to win the support of the manufacturing community. New members were attracted to the Society with some success. After the club issued the so-called "infant industries" resolution, at least forty new persons joined between May and July 1794, including manufacturers James Burges McCoy, Conrad Seyfert, Robert Cochran, Henry Bellegeau, Samuel

69 Link, *Democratic Republican Societies*, 90. The quote is on page 78.  
72 Ibid., Unsigned article, April 26; "A Plain Spoken Man," May 10, 1794, in *ibid*. 
Johnson, Michael Lawler, Robert McGee, David Ogden, Jacob Morgan and George Rehn (Rein).  

Contemporaries, though, such as James Madison, Oliver Wolcott, Jeremiah Smith and Fisher Ames, attributed the societies’ opposition to the excise to base political motives and an attempt to embarrass the Washington administration. “The discontent as to the excise law has probably been stirred up for some electioneering purpose, and will subside, of course,” wrote James Madison on May 19, “unless fostered by other excises now in agitation here, to wit, on manufactured tobacco and refined sugar. . . .” The political unrest was widely reported in the Philadelphia press. The Democratic-Republicans in and out of Congress, however, failed in their effort to organize a successful campaign, although they succeeded in having the stamp tax bill rejected. “All opposition to the new excises, though enforced by memorials from manufacturers,” wrote Madison, “was [in] vain.”  

Although the manufacturers, the societies, and Republican party could not defeat the excise tax, they did not give up the battle. Republicans, in particular, knowing that the manufacturers of tobacco products, sugar, distilled spirits and carriages resented the excise tax and that other manufacturers in the city feared coverage extended on other articles or products, moved to draw this important following solidly into their ranks. Alexander Graydon observed that “a handle was made of the excise law.” In order to rekindle the body politic the Democratic Republican clubs made the inflexible Thomas Fitzsimmons, who had voted in favor of the Administration’s six indirect tax

73 The number was probably greater than forty. Unfortunately, the manuscript minutes of the two key meetings held by the society on April 17 and May 1, 1794, pages 77-84 and 89-94, are missing. The society, which admitted new members only when they were sponsored by another member, had averaged about nine new members per meeting. On May 1, 1794, when the Society celebrated St. Tammany’s Day at the house of Israel Israel, Treasurer of the Democratic Society, some 800 persons attended. General Advertiser (Philadelphia) Apr. 24, May 3, 16; Gazette of the United States (Philadelphia) May 9, 1794. References to the celebration can also be found in the minutes, Dem. Society of Pennsylvania, 85-86, HSP.

74 James Madison to James Madison, Esq., May 19, 1794, United States Congress, Letters and Other Writings of James Madison 4 vols. (Philadelphia, 1865), II, 16 (hereafter cited as Madison (Cong. ed.).

75 The accounts of the excise can be found in all of the major party newspapers. See Donald H. Stewart, The Opposition Press of the Federalist Era (Albany, N. Y., 1969), 83-86, 89-90, 523.

76 Madison to Jefferson, May 11, June 1, 1794, Madison (Cong. ed.), II, 14, 18. Quoted material on page 14; Baumann, “Democratic-Republicans of Philadelphia,” 480-481.

77 Alexander Graydon, Memoirs of His Own Time (Philadelphia, 1846), 390.
measures and who stood during his two terms in Congress as the champion of Secretary Hamilton’s stabilization program, their bete noire.  

The strategy to unseat Fitzsimmons developed in early June. At meetings held on June 5 and 12, 1794, the Democratic Society defended the right of an individual to criticize government actions which tampered with constitutional liberty, and reminded the people that in times of peace interest in public concerns often lagged. Joining hands with the German Republican Society in the cause of liberty and in the anti-Fitzsimmons movement, the Democratic Society of Pennsylvania formed a task force on the excise and taxation. It also resolved to organize an election committee for the purpose of deciding “how far their Representatives are entitled to public confidence, by approving the good and dismissing the bad.” The tone of the fall political campaign was symbolically set forth during the Independence Day Dinner of 4 July 1794 when party revellers offered the toast: “EXCISE, may this baneful exotic wither in the soil of freedom.” In honor of Bastille Day, July 14, 1794, shipwrights and mariners, some of whom were members of the clubs, drank toasts to celebrate French independence. These events reinforced the view that on matters of taxation and foreign policy Fitzsimmons no longer represented many interests in Philadelphia.

During the summer and fall months of 1794 the manufacturers in need of protective duties and opposed to excise taxes played a substantial role in the city’s politics. No longer prepared to recognize the mercantile community as the city’s natural leaders, they moved to ameliorate the provisions of the act of 1794 and to defeat one of its principal spokesmen. There was new involvement in ticket making to support their economic aspirations. This process was complicated by the un-


80 *General Advertiser* (Philadelphia), July 8, 9, 10, 1794.

81 *American Daily Advertiser* (Philadelphia), July 16, 1794.

anticipated acts of the insurgents at Braddock's field in western Pennsylvania in late July, which divided political ranks between moderates and radicals in Philadelphia and disrupted the activities of the city's two democratic societies.83 The majority of the manufacturers and the members of the society held an ambivalent position. They could not condone the intemperate actions of the western insurgents because they believed that change had to be carried out through legal, constitutional channels. At the same time they also disapproved of the federal government's taxation program because they believed "Excise systems to be oppressive, hostile, to the liberties of the Country."84

While events were in progress to quell the rebellion in the four western counties of Pennsylvania, the manufacturers of tobacco products and sugar took their case to the Pennsylvania General Assembly which Governor Thomas Mifflin convened to deal with the crisis.85 The manufacturers' memorial of 5 September 1794 carried the signatures of twenty-three snuff makers and thirteen sugar refiners.86 The thirty-six memorialists sought the "interposition" and "influence" of the State legislature on the excise question as "the more immediate guardian of the rights and liberties of the citizens of Pennsylvania."87 As precedent they cited the action taken by the Pennsylvania General Assembly on the original excise law on January 22, 1791, and they requested that body to exercise again its right to review the proceedings and acts of the United States Congress.88 Because the excise law was never popular in

83 For a discussion see Miller, "The Democratic Societies and the Whiskey Insurrection," 324-349; Link, Democratic Republican Societies, 45-49.
84 Resolve of July 31, 1794, in Minutes, Dem. Society of Pennsylvania, 131, HSP.
85 Pennsylvania Archives (Second Series), IV, 122-123; ibid. (Fourth Series), IV, 288-310.
86 A copy of the memorial, with accompanying signatures, can be found in the Gazette of the United States (Philadelphia), Sept. 8, 1794. Subsequently, Henry and Peter Miercken asked that their names be removed from the memorial. Gazette of the United States (Philadelphia), Sept. 12, 1794. Annals of Congress, (3rd Cong., 2nd Sess.), V, 1191-1192.
87 Gazette of the United States (Philadelphia), Sept. 8, 1794. For a general discussion of deliberations during the special session, see Baumann, "Democratic-Republicans of Philadelphia," 492-493.
88 The Pennsylvania House of Representatives passed a resolution denouncing the first federal excise tax in February 1791 and the doctrine of instruction had been advanced during the debate over funding in 1790. William Maclay, The Journal of William Maclay, United States Senator From Pennsylvania, 1789-1791 (New York, 1890), 193, 199, 212, 220. See also above, note 48.
# Table I

## Index of Assessed Taxes Paid

<table>
<thead>
<tr>
<th>Value in Pounds</th>
<th>Tobacconists &amp; Snuffmakers</th>
<th>Sugar Refiners</th>
<th>Brewers &amp; Distillers</th>
<th>Coachmakers</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Property</td>
<td>Personal</td>
<td>Property</td>
<td>Personal</td>
</tr>
<tr>
<td>0-25</td>
<td>12</td>
<td>12</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>26-50</td>
<td>0</td>
<td>15</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>51-100</td>
<td>2</td>
<td>5</td>
<td>0</td>
<td>7</td>
</tr>
<tr>
<td>101-250</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>251-500</td>
<td>9</td>
<td>0</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>501-1000</td>
<td>5</td>
<td>0</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>1001-2000</td>
<td>1</td>
<td>0</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>2001-2500</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Over 2501</td>
<td>2</td>
<td>0</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Unidentified</td>
<td>33</td>
<td>33</td>
<td>4</td>
<td>4</td>
</tr>
</tbody>
</table>

### TABLE II
INDEX OF RESIDENCY FOR MANUFACTURERS OF TOBACCO PRODUCTS AND SUGAR

<table>
<thead>
<tr>
<th>Ward and/or Suburb</th>
<th>Number w/Occupation</th>
<th>Number of Taxables (1793)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bristol</td>
<td>10</td>
<td>175</td>
</tr>
<tr>
<td>Germantown</td>
<td>1</td>
<td>652</td>
</tr>
<tr>
<td>Northern Liberties (East &amp; West)</td>
<td>8</td>
<td>2,651</td>
</tr>
<tr>
<td>N. Mulberry</td>
<td>13</td>
<td>971</td>
</tr>
<tr>
<td>S. Mulberry</td>
<td>10</td>
<td>1,295</td>
</tr>
<tr>
<td>North</td>
<td>9</td>
<td>950</td>
</tr>
<tr>
<td>Middle</td>
<td>4</td>
<td>702</td>
</tr>
<tr>
<td>South</td>
<td>0</td>
<td>354</td>
</tr>
<tr>
<td>Upper Delaware</td>
<td>7</td>
<td>323</td>
</tr>
<tr>
<td>Lower Delaware</td>
<td>3</td>
<td>196</td>
</tr>
<tr>
<td>High</td>
<td>2</td>
<td>266</td>
</tr>
<tr>
<td>Chestnut</td>
<td>2</td>
<td>154</td>
</tr>
<tr>
<td>Walnut</td>
<td>3</td>
<td>174</td>
</tr>
<tr>
<td>Dock</td>
<td>4</td>
<td>681</td>
</tr>
<tr>
<td>New Market</td>
<td>4</td>
<td>1,022</td>
</tr>
<tr>
<td>Southwark</td>
<td>7</td>
<td>1,800</td>
</tr>
<tr>
<td>Other Townships (County)</td>
<td>2</td>
<td>1,507</td>
</tr>
<tr>
<td>TOTAL</td>
<td>89</td>
<td>13,873</td>
</tr>
</tbody>
</table>

*Source: Septennial Census Returns (November 1793), Record Group 7, Records of the General Assembly, Div. of Archives and Manuscripts, PHMC.*

### TABLE III
CONGRESSIONAL DISTRICT ELECTION, 1794
BY WARD AND PARTY

<table>
<thead>
<tr>
<th>Ward</th>
<th>Republican</th>
<th>Federalist</th>
<th>Majority for Swanwick</th>
<th>Majority for Fitzsimons</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Market</td>
<td>166</td>
<td>165</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Dock</td>
<td>76</td>
<td>125</td>
<td>49</td>
<td></td>
</tr>
<tr>
<td>South</td>
<td>43</td>
<td>49</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Walnut</td>
<td>17</td>
<td>34</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>Middle</td>
<td>120</td>
<td>114</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Chestnut</td>
<td>22</td>
<td>37</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Lower Delaware</td>
<td>43</td>
<td>32</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>Upper Delaware</td>
<td>46</td>
<td>35</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>North</td>
<td>160</td>
<td>128</td>
<td>32</td>
<td></td>
</tr>
<tr>
<td>High Street</td>
<td>35</td>
<td>36</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>South Mulberry</td>
<td>217</td>
<td>80</td>
<td>137</td>
<td></td>
</tr>
<tr>
<td>North Mulberry</td>
<td>177</td>
<td>59</td>
<td>118</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>1,222</td>
<td>874</td>
<td>316</td>
<td>88</td>
</tr>
</tbody>
</table>

*Source: Philadelphia Gazette, Nov. 7, 1794.*
### Table IV
**Philadelphia Congressional Election of 1794 by Ward and Party**

<table>
<thead>
<tr>
<th>Fourth Street</th>
<th>Northern Liberties Ward</th>
<th>Republican</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Limit :: Vine Street</td>
<td>Upper Delaware Ward</td>
<td>Republican</td>
</tr>
<tr>
<td>North Mulberry Ward</td>
<td>Lower Delaware Ward</td>
<td>Republican</td>
</tr>
<tr>
<td>Schuylkill River</td>
<td>Race Street</td>
<td>Republican</td>
</tr>
<tr>
<td>South Mulberry Ward</td>
<td>Delaware River</td>
<td>Republican</td>
</tr>
<tr>
<td>Arch Street</td>
<td>High Ward</td>
<td>Federalist</td>
</tr>
<tr>
<td>North Ward</td>
<td>Market Street</td>
<td>Federalist</td>
</tr>
<tr>
<td>Schuylkill River</td>
<td>Chestnut Street</td>
<td>Federalist</td>
</tr>
<tr>
<td>Market Street</td>
<td>Walnut Street</td>
<td>Federalist</td>
</tr>
<tr>
<td>Schuylkill River</td>
<td>South Ward</td>
<td>Federalist</td>
</tr>
<tr>
<td>Chestnut Street</td>
<td>Walnut Street</td>
<td>Federalist</td>
</tr>
<tr>
<td>Walnut Street</td>
<td>Locust Ward</td>
<td>Republican</td>
</tr>
<tr>
<td>Schuylkill River</td>
<td>Dock Ward</td>
<td>Federalist</td>
</tr>
<tr>
<td>Spruce Street</td>
<td>New Market Ward</td>
<td>Republican</td>
</tr>
<tr>
<td>Cedar Street</td>
<td>Southwark Ward</td>
<td>Republican</td>
</tr>
<tr>
<td>City Limit :: Cedar Street</td>
<td>Fourth Street</td>
<td>Republican</td>
</tr>
</tbody>
</table>
Pennsylvania, either among Federalists or anti-federalists, there was reason to expect a favorable legislative response. Yet for some unexplained reason, the memorial was never seriously taken up a second time by the General Assembly.

Unable to get the desired support in the legislature to review the law, the manufacturers and local political leaders now sought national as well as state and local ties. The Democratic-Republicans benefited from the failure of the Federalists to be responsive to manufacturers' needs and sentiments. The manufacturers did not select one of their own to challenge Fitzsimmons, but they found an anti-excise spokesman in John Swanwick, who had joined the Democratic Society on May 15. To become the candidate of the Democratic-Republican party, of the societies, of "moderate" Federalists, of disgruntled merchants, of manufacturers and tradesmen and, in general, of the city's immigrants, Swanwick broke with existing political practice and openly sought the seat in Congress. His early federalism, wealth, status, and espousal of the interests of banking, insurance, and freer enterprises for the "arriviste," made Swanwick an ideal opponent to Fitzsimmons.

Swanwick defeated Fitzsimmons by 248 votes (See Tables III-IV). His triumph met with a mixed response. According to James Madison, Swanwick's election represented "a standing change for the aristocracy." Subsequently, he wrote James Monroe that the election of a Republican at the commercial and political metropolis of the United States was "of itself, of material consequence," and it was so considered by the Federalists. Federalist William Bradford thought the "contemtible" Swanwick owed his success "more to resentment against Fitzsimmons than to his own merits." "Many refused," he revealed,


"to vote for either candidate and many voted for S[wanwick] in order to vote against F[itzsimmons]." Perhaps Vice-President John Adams best summed up the results of the election when he wrote, "Swanwick may be for anything that I know as federal as his Rival." More specifically, Swanwick owed his election to Congress from the country's largest city to the events of 1794. Certainly, the two issues that hurt arch-Federalist Fitzsimmons were his conduct during the spring embargo and his vote for excise taxes. Especially damaging was the Republicans' cry, "Swanwick and no Excise." Edmund Randolph reported that Fitzsimmons' conduct cost him support in the mercantile community and that the tax slogan gained support for Swanwick among the "less informed classes of men." In addition, Randolph noted that Chief Justice Thomas McKean, who had openly campaigned for Swanwick, remarked that at the last moment "the gentlemen" decided to vote for the "merchant-Republican.

Swanwick won in Philadelphia City not because of any great upsurge of voters of little or no property, but because Fitzsimmons was unable to hold onto the traditional votes of merchants and large-scale manufacturers. In particular, Swanwick found support among manufacturers hurt by the enlargement of the excise law and those in support of protective duties. The Democratic-Republicans clearly did not win over the votes of all manufacturers or artisans. An analysis of the returns by ward reveals that Swanwick carried seven of the twelve wards and that his greatest support came from the newer and middling-class wards of the City of Philadelphia (See Table 3). One recent authority has concluded that, while Philadelphia had a striking inequality of wealth distribution, the wards were marked by considerable occupational

94 Adams to Abigail Adams, Nov. 11, 1794, Adams Microfilm, Reel 377, Massachusetts Historical Society.
diversity. The 255 vote majority piled up by Swanwick in the peripheral wards of North and South Mulberry, the home of the German manufacturers hurt by the excise and threatened by foreign competition, proved decisive in overcoming Fitzsimmons' support in the core wards of Walnut and Chestnut and among the militia forces. (The late returns of the militia reduced Swanwick's winning margin to 58). Similarly, Swanwick proved he could hold his own against the incumbent in New Market, North and Dock wards, which contained the highest concentration of Irish. Basic to the Federalists' defeat was their inability to recognize the self-esteem of merchant-manufacturers gained by their role in the Revolution and their support of the Federal Constitution in 1787.

The political results were similar in the second congressional district, composed of Philadelphia and Delaware Counties, where F.A. Muhlenberg defeated Samuel Miles by 146 votes. Since the two candidates were sugar refiners by trade and had contacts in both political parties, the contest pitted an anti-excise candidate against a pro-excise candidate. Not only had Muhlenberg opposed the extension of the system as the Speaker of the House, but he also had signed a number of memorials of remonstrance, circulated in the city's counting houses and taverns, which were eventually forwarded to Congress. His business partner, Jacob Lawerswyler, was a consistent opponent to the excise tax. Samuel Miles' signature, on the other hand, was not found on any of the memorials. Benjamin Franklin Bache, editor of the General Advertiser, called for Muhlenberg's re-election because he had voted against the extension of the excise tax system. The Republican party editor remarked that this vote "will procure him the warm support of his former friends [Federalists] and indeed of every Republican."

The election for seats in the General Assembly in Philadelphia and Delaware counties also showed Republican gains and support from the manufacturers. In Philadelphia County the entire Republican slate of

98 Miller, The Federalist City, 8-13.
99 Baumann, "Swanwick," 162, 165-166; for the late militia returns from western Pennsylvania, see the General Advertiser (Philadelphia), Oct. 21, 31, Nov. 5, 6, 8, 10, 1794.
candidates, sponsored at a meeting chaired by George Egert on October 8, was elected. Jacob Morgan, one of the principal protest leaders among the sugar-refiners and a member of the Democratic-Republican Society, received the highest number of votes. In Delaware County John J. Preston and William West, alleged Republicans, won. It is noteworthy that tobacco was raised and manufactured extensively in both counties. Bristol contained ten tobacconists or snuffmakers and there were ten more in the twin suburbs of Northern Liberties and Southwark. Leiper, certainly one of the principal spokesmen for support of manufacturers, lived in Delaware County as well as Philadelphia.

The elections of 1794 in Philadelphia City and Philadelphia and Delaware counties were significant. With the exception of the races for the State Senate, which remained solidly Federalist, the vote revealed that the newer mercantile and manufacturing interests, demanding expansion and diversification of the economy, were a growing political and economic force in an area becoming more urban and industrialized. Although their years of political and economic dominance were still in the future, the manufacturers had nevertheless used the issue of the excise taxes to rally the "interest." A "Correspondent" summed up the 1794 election as follows:

From the state of the poll at our late election for a city member of Congress, the opinion of the people with regard to excise laws is clearly manifested. They have given a decided proof of their abhorrence of those revenue systems by excluding one of its most strenuous advocates...in the Federal legislature, and supplying his place with an acknowledged enemy to excises. The same reasons actuated the electors of the county in their choice of a Federal representative, and we have no doubt the same spirit prevailed in the Delaware State....

102 Gazette of the United States (Philadelphia), Oct. 8, 13, 1794.
103 General Advertiser (Philadelphia), Oct. 16, 1794.
104 The count of tobacconists is based on a reading of the Philadelphia County Septennial Census, RG7, Records of the General Assembly, PHMC. On Thomas Leiper, see Ashmead, Delaware County, 661-662.
105 General Advertiser (Philadelphia), Oct. 16; and Gazette of the United States (Philadelphia), Oct. 30, 1794; Tinkcom, Republicans and Federalists, 141-142.
106 General Advertiser (Philadelphia), Oct. 17, 1794.
When the second session of the Third Congress convened on November 3, 1794, the issues of the first session were still very much on the minds of the representatives. Although House members were preoccupied with a resolution denouncing the "self-created" societies designed to place the "Republican interest" on the defensive, the most significant domestic issue was the raising of revenues to reduce the public debt. The call by some representatives that the excises be continued through 1801 sent shock waves through the manufacturing community. It was further stunned by Congressman William L. Smith, who, scoffing at the excise protestors, stated on December 23, 1794, that "there had been no petition or complaint against the snuff or sugar excises. They appeared as popular as any taxes could be expected to be." 107

The tobacconists (snuffmakers) and sugar bakers answered Congressman Smith's assertion almost immediately by a petition. 108 They called for either the repeal or revision of the excise tax on refined sugar and tobacco products because excises placed on a domestically produced luxury brought foreign competition, oppressed the poor, and caused an increase in wages; the petitioners further explained that the public had resorted to white sugars of an inferior quality and that the manufacturer and not the consumer paid the excise. Taxing industry rather than wealth or property, they concluded, was contrary to the social compact of 1789. The manufacturers reasoned that extinguishing the public debt would be more cheerfully and effectively brought about through a general system of taxation on property of all descriptions. They regarded raising a tax on landed or personal property as neither "unjust" nor "impossible," but as the safest way to pay off the interest on the debt to 1801. 109

The manufacturers added weight to their argument by demonstrating that the excise system had proven troublesome and costly. Not only


108 Annals of Congress, (3rd Cong., 2nd Sess.), IV, 1023. A copy was received by Tench Coxe, which he forwarded to Secretary Hamilton in a letter dated December 26, 1794, in Syrett, ed. Papers of Hamilton, XVII, 483-486.

had it failed to generate the expected new revenues, but there was every reason to conclude that the revenues had not equalled the expenses of a system that required a large force of revenue officers to maintain adequate surveillance over the country's manufacturers.\textsuperscript{110} Congress was informed that six of the seven snuff mills in Pennsylvania closed at one time or another because of the 1794 excise taxes, while the seventh mill was open but remained on a precarious footing. Evasion of the taxes was easy, the petitioners added, if one either worked in his cellar and bolted his door or smuggled snuff by using a hand mill. Both methods were used in Philadelphia. Testimony before the 1795 select committee also indicated that the "excise had 'shut up the workhouses'" and that a number of sugar bakeries had been taxed out of business. In summary, the manufacturers contended that the excise law was "oppressive, unequal and consequently unjust."\textsuperscript{111}

Congress debated the subject of extending revenues to reduce the public debt during the early months of 1795. The manufacturers of tobacco products and sugar in New York City, Baltimore and Philadelphia were regarded as the principal complainers but none were more vociferous than the Philadelphians.\textsuperscript{112} Congressman Fitzsimmons, serving out his term, not only remained adamantly opposed to any changes in the present system, but also led the supporters of the present system.\textsuperscript{113} Still, a House bill calling for changes in the taxing procedures was approved by the United States Senate on March 2, and the House concurred in the amended Senate version on March 3, 1795.\textsuperscript{114} The fourteen-part act, which altered the provision of "An Act Laying Certain Duties Upon Snuff and Refined Sugar," essentially repealed the previous pound weight duties (eight cents duty on snuff) and laid them instead upon all mills employed in the manufacture of snuff at annual rates that varied according to the mode of production. The law required entries of the mills and a license before commencing business. If a person exported in quantities of not less than 300 pounds at one time, the duties on refined sugar were not altered.\textsuperscript{115} He continued to

\textsuperscript{110} Annals of Congress (3rd Cong., 2nd Sess.), IV, 1184.
\textsuperscript{111} Callender, History of the Excise Laws, 101, 103.
\textsuperscript{112} Annals of Congress (3rd Cong., 2nd Sess.), IV, 1191.
\textsuperscript{113} Ibid., IV, 1104. Baumann, "Swanwick," 166.
\textsuperscript{114} Annals of Congress (3rd Cong., 2nd Sess.), IV, 843-844, 847, 849, 1281.
receive the drawbacks of six cents per pound. The new law had minimized the so-called “evils” of the excise system by eliminating the visits of excisemen and removing the dangers of false and erroneous swearing as to the weight of the product, which varied in the snuff industry according to the day’s temperature.

Even though the tobacconists and snuff-makers were instrumental in modifying the revenue law of 1794, they were still not fully satisfied, probably because the principle of excise taxation remained intact. “This law is a lesser evil than its predecessor, from which it differs as one broken leg differs from two; and this is,” summed up an apologist for the anti-excise interest, “the utmost which can be said in defence of it.” And while Philadelphians debated the merits of John Jay’s mission to England and the subsequent treaty, the city’s manufacturers of tobacco products continued to work feverishly to regain their pre-1794 status. Because the issue had to compete for public attention with the controversy over Jay’s Treaty, the manufacturers paid James Thompson Callender to write a pamphlet entitled *A Short History of the Nature and Consequences of Excise Laws; including Some Account of the Recent Interruption to the Manufactories of Snuff and Refined Sugar* (Philadelphia, December 7, 1795). The one-hundred-sixteen page pamphlet, released to all members of the two houses of Congress and to the principal officers of the federal government, coincided with the opening of the Fourth Congress. The tract spelled out the so-called ruinous effects of the previous revenue measures, incorporating all of the memorials prepared on the subject, and contained as preface a short history of the nature and consequences of excise laws in England and Ireland.

In seeking alternatives to the excise, the snuff and sugar manufacturers found an able and articulate spokesman in John Swanwick, who was re-elected to the Fifth Congress over Edward Tilghman. Philadelphia and Delaware Counties, a key region in the country for tobacco and sugar manufactories, had as representatives Swanwick and F.A. Muhlenberg (Fourth Congress) and Swanwick and Blair McClenachan, former President of the Democratic Society of Pennsylvania

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Between December 1795 and May 1797 the urban representatives busied themselves with presenting the memorials of snuffmakers and sugar refiners, calling for the repeal of the original legislation. As a member of the Committee of Commerce and Manufacturers, Swanwick worked particularly hard for the repeal of the revenue law on tobacco products, including the eventual elimination of drawbacks (bounties), and voiced the general concerns of protectionist-minded manufacturers and direct tax advocates. Bounties, described as favored by Hamilton, were considered unrepulican. The actions of the memorialists, referred to as the “rebellious men,” and the Philadelphia area representatives troubled other members of the House of Representatives. One of them sarcastically asked would the public be satisfied after learning that the important object of reducing the public debt “had been defeated by the means of half a dozen manufacturers of snuff and loaf sugar?”

The chief argument for repeal was that the law seemed to defeat its own purposes—drawbacks being greater than the revenues. For instance, it was reported that large commercial mills that exported snuff, such as the Richard Gernon & Company, received drawbacks ten times as great as the taxes paid. In any event, after three years of detailed examination, countless memorials and local pressure, a majority in Congress finally yielded to the demands of the Philadelphians and decided that it was too difficult to make the excise tax equal and just and to prevent fraud. The Act had never produced, according to John Swanwick, “anything but uneasiness and dissatisfaction in whatever way the tax might be collected.” For Congress, repeal of the law eventually brought a negligible loss of funds to the Union, and the vexatious tax experiment that had produced a sinking fund rather than revenue was terminated. Swanwick and others argued that additional stop-gap revenues might be more easily acquired through a national lottery system.

120 Quoted words by Congressman Uriah Tracey, in *ibid.*, IV, 1186.
The excise repealers in Congress, who were led by the Pennsylvania and Virginia delegations, were not yet able to overcome the strong objections of Congressman William L. Smith and other members of the House Ways and Means Committee.\footnote{Ibid., V, 1415, 1417-1418.} Being forced to compromise, the Committee of Commerce and Manufacturers resolved to suspend rather than repeal the 1795 Act. On May 21, 1796, a suspension bill passed which terminated provisions of the act of March 3, 1795 until the end of the second session of the Fourth Congress (March 4, 1797).\footnote{Ibid., V, 1417.}

In 1796 and 1797 Philadelphia Manufacturers of tobacco products and sugar again fell short of their objective, repeal of the Revenue Act of 1794. Instead, their petitions for repeal were met with suspension of the act. As the members of the House developed new tax schemes and perfected the collection of old ones, the battle in Congress between the direct and indirect tax forces became more intense.\footnote{This story has never been adequately told. See Henry C. Adams, "Taxation in the United States, 1789-1816," \textit{John Hopkins University Studios in Political Science}, II, Nos. 5-6 (Baltimore, 1884), 5-79. Rudolph M. Bell's, \textit{Party and Faction in American Politics} is limited to analysis of what happened in the House of Representatives.} Pennsylvania's Congressional delegation and her manufacturers were especially involved in this process. Writing from Philadelphia, Fisher Ames complained that "the silly reliance of our coffee house and Congress prattlers on the responsibility of members of the people etc., is disgraced by every page of the history of popular bodies."\footnote{Ames to Alexander Hamilton, Jan. 26, 1797, Syrett, ed., \textit{Papers of Hamilton}, XX, 487.}

The repeal forces, led by Albert Gallatin and John Swanwick, demanded that the federal government shift its revenue base from import duties and stopgap indirect taxes to a domestic land tax. A land tax would break the national government's dependence upon the commercial interests and allow for a foreign policy devoted to national needs rather than the payment of public creditors. The snuffmakers' petition of February 9, 1796, calling for the repeal of the law was once again answered by suspending the Act. The suspension was to run through the end of the first session of the Sixth Congress (May 14, 1800).\footnote{\textit{Annals of Congress} (4th Cong., 2nd Sess.), VI, 1562, 1565, 1569 [Feb. 27, 1797]. The petition of the manufacturers of snuff is in Callender, \textit{History of 1796}, 197-203. This meant that the suspension ran through the second and third sessions of the Fifth Congress as well as the first session of the Sixth.} By the
subsequent Act of April 24, 1800, the tax on tobacco products was finally repealed.\textsuperscript{129} A similar measure, dated April 6, 1802, repealed the legislation of 1795 relating to sugar.\textsuperscript{130} With the passage of these two Acts the eight-year controversy over the excise taxes ended.

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The enlargement of the excise tax in 1794 had a substantial impact on the politics of Philadelphia. The manufacturers and tradesmen, who made up a majority of the city's population, ranged from journeymen to master artisans to affluent manufacturers. Solidly behind the Federalists in supporting the Constitution in 1789, many although not all of the manufacturers of products affected by the excise tax gradually shifted to the Republicans during the middle years of the 1790s. Led by the more wealthy sugar and tobacco manufacturers, and working initially through the Democratic Societies, the shift into the Republican camp between 1794 and 1800 in part can be attributed to dissatisfaction with Federalist tariff and excise policies. The Democratic-Republicans of Philadelphia became the spokesman for the self-conscious occupational groups or the anti-excise interest; the Republicans presented the manufacturers with an ideology that placed them on an equal footing with their counterparts in commerce and supported their claim to a share in political power. The Federalists, on the other hand, refused to adopt a political response that supported all of the demands of the manufacturers and that accepted the older justification for formed opposition to the policies of the Washington administration.\textsuperscript{131}

If Philadelphia is to be considered a test case, this article confirms the recent revision by Alfred F. Young and others of the traditional view of Jeffersonian Republicans as either exclusively agrarian or as the poorer


\textsuperscript{130} "An Act to repeal the Internal Taxes," \textit{ibid.}, II, 148-150. For John Swanwick's role in the tax repeal struggle on sugar, see \textit{Annals of Congress} (4th Cong., 2nd Sess.), VI, 1885-1890, 2260-2262.

To be sure, opposition to the Federalist system, consisting of funding, assumption, banks, and indirect taxes, was never limited to agrarian-minded ideologues. While in theory there was an abiding faith in the superiority of agriculture, in practice the Jeffersonians early abandoned free trade and often adopted full-fledged mercantilist ideas before 1800. Federalist foreign policy and restrictions upon non-British commerce alienated Federalist merchants such as John Swanwick, Blair McClenachan, Stephen Girard and Charles Pettit in a way that led to "merchant-Republicanism." Similarly, the larger, entrepreneurial-minded manufacturers such as Gavin Hamilton, Thomas Leiper, and Jacob Morgan opposed Hamilton's political economy that favored import merchants of British industrial goods at the expense of export merchants and domestic manufacturers. Contrary to Drew McCoy, the Jeffersonians did not support only small-scale manufacturers because they were appropriate to a predominantly agrarian stage of society. Instead, the evidence presented here documents the response of the large-scale manufacturers to Hamilton's taxation policies. Their opposition was not only limited to excise taxes placed on domestic manufactures but also involved protection to compete favorably in the international market and economic independence from Great Britain. Thomas Jefferson, taking his cues from early promoters like Tench Coxe, Albert Gallatin and James Madison, wrote in 1816 to Benjamin Austin that "experience has taught me that manufacturers are now as necessary to our independence as to our comfort." There were, in short, entrepreneurial sources of Jeffersonianism. The urban variant of republicanism did not represent the main thrust of party strength, but it was a significant component.

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133 This point is developed in the author's "John Swanwick," 131-182.
