

THERE are two ways of laying taxes. One is, by imposing a certain sum on particular kinds of property, to be paid by the *user* or *consumer*, or by rating the *person* at a certain sum. The other is, by imposing a certain sum on particular kinds of property, to be paid by the *seller*.

WHEN a man pays the first sort of tax, he *knows with certainty* that he pays so much money *for a tax*. The *consideration* for which he pays it, is remote, and, it may be, does not occur to him. He is sensible too, that he is *commanded and obliged* to pay it *as a tax*; and therefore people are apt to be displeased with this sort of tax.

THE other sort of tax is submitted to in a very different manner. The purchaser of any article, very seldom reflects that the seller raises his price, so as to indemnify himself for the tax *he* has paid. He knows that the prices of things are continually fluctuating, and if he thinks about the tax, he thinks at the same time, in all probability, that he *might* have paid as much, if the article he buys had not been taxed. He gets something *visible* and *agreeable* for his money; and tax and price are so confounded together, that he cannot separate, or does not chuse to take the trouble of separating them.

THIS mode of taxation therefore is the mode suited to arbitrary and oppressive governments. The love of liberty is so natural to the human heart, that unfeeling tyrants think themselves obliged to accommodate their schemes as much as they can to the appearance of justice and reason, and to deceive those whom they resolve to destroy, or oppress, by presenting to them a miserable picture of freedom, when the inestimable original is lost.

THIS policy did not escape the cruel and rapacious *NERO*. That monster, apprehensive that his crimes might endanger his authority and life, thought proper to do some popular acts, to secure the obedience of his subjects. Among other things, says *Tacitus*, " he remitted the twenty-fifth part of the price on the sale of slaves, but rather in *show* than *reality*; for the *seller* being ordered to pay it, it became part of the price to the *buyer* ||."

THIS is the reflection of the judicious *Historian*; but the deluded *people* gave their infamous Emperor full credit for his false generosity. Other nations have been treated in the same manner the *Romans* were. The honest, industrious *Germans*, who are settled in different parts of this continent, can inform us, that it was this sort of tax that drove them from their native land to our woods, at that time the seats of perfect and undisturbed freedom.

THEIR Princes, enflamed by the lust of power, and the lust of avarice, two furies that the more they are gorged, the more hungry they grow, transgressed the bounds they ought, in regard to themselves, to have observed. To keep up the deception in the minds