

The Necessity of Taxation, by Thomas Paine

1782

TO THE PEOPLE OF AMERICA.

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CASTING my eye over a former publication (the Crisis, no. 9) on the loss of Charlestown, I was tempted to introduce this address by a quotation from the first paragraph of that number, as appeared to me exceedingly applicable to the present circumstance of the country.

"Had America pursued her advantages with half the spirit she resisted her misfortunes, she would before now have been a conquering and a peaceful people; but lulled in the lap of soft tranquility, she rested on her hopes, and adversity only could convulse her into action."

This hath been the character of America in every part, and in every state and stage of the contest. Warmed by a love of liberty, and provoked by a sense of injuries, she encountered danger without fear, and misfortune without despondency: But no sooner was the point accomplished, then she returned with folded arms to rest, and seemed to wait with patience for new disasters. — Yet there is one reflection to be drawn from this character and conduct that is worth attending to, which is, that it is the sign and the natural effect of right principles, but not of right policy. Misfortune ever separates man in a bad cause, and unites them in a good one. The former are industrious only while they are prosperous, the latter while they are distressed. The one acts from impulse, the other from contrivance; and the whole mode and progress of their conduct, and their times of rest and action, are the reverse of each other.

But, as we have learned knowledge from misfortune, let us likewise learn from mistakes; and wisely add for once, if we never do it again, the ardour of adversary to the strength of victory. Let us combine the glowing powers of resolute resistance to the tranquil advantages which conquest bestows; and render the present year as superior in system, as the latter was splendid in success.

The progress and revolution of our domestic circumstances are as extraordinary as the revolution itself. We began with paper, and we end, with gold and silver. We sat out with parties, and we are approaching to unity. The strength, the property, and even the fashion of the country, are confederated in her support. Like robust and healthy youth, she hath shook off the agues of the winter, and steps forward with constitutional bloom and vigour. By suffering distresses, she has learned both to bear and to prevent them; and the experience of every day whether drawn from good fortune or from bad, whether from wisdom or mistake, have added something to her cause, and much to her judgment.

From this general state of circumstances I shall proceed to more particular matters.

In my last publication I stated the yearly expense of the war, namely, eight millions of dollars; the nature of the union by which the States are bound together; and the propriety of keeping the taxes

for the defence of the country separate from the expences of government; the right of the people to be regularly informed of the monies received and expended; and the duty of the country to provide its several quotas. — Government and the people do not in America constitute distinct bodies. They are one, and their interest the same. Members of Congress, members of Assembly, or Council, or by any other name they may be called, are only a selected part of the people. They are the representatives of Majesty, but not majesty itself. That dignity exists inherently in the universal multitude, and, though it may be delegated, cannot be alienated. Their estates and property are subject to the same taxation with those they represent, and there's nothing they can do, that will not equally affect themselves as well as others. If they call for supplies, they call on themselves in common with the country. The situation enables them to know the more secret circumstances of things, and that such or such revenues are necessary for the security and defense of their constituents, and the accomplishment of the great object for which they are chosen. And here the distinction ends.

The furnishing ourselves with right ideas, and accustoming ourselves to right habits of thinking, have a powerful effect in strengthening and cementing the mind of the country and freeing it from the danger of partial or mistaken notions. It is not all the ardour which the love of liberty can inspire, nor the utmost fortitude which the most heroic virtue can create, that will of themselves make us successful conquerors. We must come down to order, system and method, and go through the cool and judicious, as well as the animating and elevated parts of patriotism. Method is to natural power, what flight is to human strength, without which a giant would lose his labour, and a country waste its force.

At the commencement of the war much political wisdom was not absolutely necessary. The high spirit of the country in a great measure supplied its place, and the printing-presses furnished the means. They became our Peru and Mexico, and as we wanted we drew them forth. Any body of men might at that time have carried on the war, who had resolution enough to proceed; because the difficulties of finance were then unknown, and the money came created to their hands. But those times are changed, and there is now a call on the wisdom and judgment, as well as on the firmness and patriotism of the country. Our situation is such, that the more is understood the better it will appear; and with the means at our power, we want nothing but the united disposition to employ them.

When America resolves on Independence, and determined to be free, she naturally included within that resolution all the means, whether of manner money, necessary to effect it. She had laid herself out for greater sufferings, and the more expence and loss, that she has hitherto experienced, except in Carolina and Georgia. The idea of getting rich had not in those days in existence. While she expected was to live, and all she hope for was to be free. She had resolved to abandon her habitations, to desert her towns, and to form new settlements in the wilderness, rather than submit. There was no condition to which her imagination could extend, that was not preferable to the oppressions that threatened her; and the experience of several years has shewn her opinion just, and proved her resolution firm.

Yet while the war was carried on by the massive general opposition, the business of the country got deranged. Agriculture, trade and commerce became neglected, and something like poverty began to appear. Yet the resolution suffered no abatement, and their losses serve to provoke them the higher. But experience has shewn that the way to enrich a country, and render it systematically formidable, is to give every possible rest to the inhabitants, that they may follow their various occupations undisturbed. A man who is harassed about, either by the inroads of the enemy, or by marching to oppose them, soon suffers more by loss of time and the collect of his affairs, somewhat a portion of taxes sufficient for his defence would amount to. And therefore it is to the good of the whole, as well as to the interest of the individual, that everyone, who can, sets himself down to his business, and contributes his quota of taxes is one of the first duties he owes to his family, to himself, and to his country. Every amusement ought to be dispensed with, every indulgence curtailed, and every possible economy practiced, both public and private, until a revenue sufficient for the protection and good of the country is obtained, and the debt to public justice satisfied.

I have no idea that kind of policy which ends in expence, disappointment and disgrace; and those have ever been and ever will be the consequence of deficient and unequal revenues. America has resolved to defend yourself, and support her independence at all hazards and events. Every man's portion of that charge becomes his debt of honor, interest and happiness; and see anyone indulging himself at home while that portion is unpaid, and the soldier who defends him suffering in the field, is the highest dishonour man can undergo.

It is pity but some other word beside taxation had been devised for so noble an extraordinary occasion, as the protection of liberty in the establishment of an independant world. We have given to a popular subject and on popular name, and injured the service by a wrong assemblage of ideas. A man would be ashamed to be told that he signed a petition, praying that he might pay less than his share of the public expence, or that those who had trusted the public might never receive their money; yet he does the same thing when he petitions against taxation, and the only differences, that by taking shelter under the name, he seems to conceal the meanness he would otherwise blush at. Is it popular to pay our debts, to do justice, to defend injured and insulted country, to protect the aged and the infant, and to give to liberty a land to live in? then must taxation, as the means by which those things are to be done, be popular likewise.

But to take a more local view of matters. Why has the backcountry been ravaged by the repeated incursions of the enemy and the Indians, but from the inability of the revenue to provide means for their protection? And yet the inhabitants of those countries were among the first to petition against taxation. In so doing, they eventually prayed for their own distraction, and, unhappily for them, their prayer was answered. Their quota of taxes would have been trifling, compared with their losses, and, what is still worse, their domestic sorrows. Alas! how unwisely, how unfeelingly, does a man argue, when he puts the safety of his family in competition with his tax.

There is so much of the honour, interest and independence of America staked upon taxation, that the subject must to every reflective mind make a strong impression. As we are now circumstanced,

it is the criterion of public spirit; the touchstone over good affections; and he who pays it the instant it is called for, does more for his country's good than the loudest talker in America. In vain are all our huzzas for liberty, without accompanying them with solid support. They will neither fill the soldier's belly, nor cloathe his back, they will neither pay the public creditors, nor purchase our supplies. They are well enough in their places, and though they are the effusions of our hearts, they are no part of our substance.

The assembly of this State, Pennsylvania, have unanimously gone through the bill for raising the sum of 1,120,000 Dollars, being there quota for the year: And as an example worthy both of notice and imitation, the oppressed and distressed State of South Carolina, notwithstanding the severity of its fate, has already done the same. Those persons know, by woeful experience, the value of defence, and that the inconvenience of struggling with attacks for the protection of the country is not to be named, in competition with the losses they have borne, and the sorrows and sufferings they have undergone.

However inconvenient tax may be, we know it can last but for time. Our expences will cease with the war, and our taxation in consequence. But while the war continues, and so great a part of every thing that is dear and valuable to our country depends upon her revenue, I shall consider entry taxation is a popular good. When the war shall be over, the case will be totally altered, and my language, if I then speak at all, will be entirely different. Besides, America is a new character in the universe. She started with a claim divinely right, it struck at an object vast and valuable. A reputation for political integrity, perseverance, fortitude, and all the manly excellencies, stand high in the world, and it would be a thousand pities that, with those happy introductions into life, she suffered the least spot or blot to fall upon her moral fame. Never let it be said, that the country who could do what America has done, defrauded the widow and the orphan of the property, and the soldier of his pay.

The tax would be attended with some inconvenience; but what is inconvenience, when compared with the stress and the rolling and plunderings of an enemy. How many things a far greater inconvenience has America already undergone, nay, even flourished in the midst of, which she once thought impossible to be borne. I hold taxation, which is to be applied to her own defence in her own good, one of the lightest of her difficulties, when considered with those which were occasioned by the want of it. We have several times been on the crisis of destruction by the insufficiency of our public revenues, in the heart of America would have ached with concern and sorrow, could she had all times have known what her exact situation has been. It is now the only point we have to attend to, nay it is the only one that is worth attending to; for let us accomplish this, and the rest will follow; and a consolation which every man's mind will feel, knowing that the public Treasury is furnished with inability of providing for the defence of the country will amply recompense the difficulties he may go through, and the endeavours he may take, in paying in his allotted share. We shall be freed from the just murmurs of the suffering soldier; our eyes and ears we no longer shocked with details of slighted faith and suspected credit; in the face are public, and of consequence of our private affairs, will wear a new and satisfied countenance. The idea,

that the country cannot bear it, is a reproach upon her honour and firmness. She has borne ten times as much. Her fortitude and her principles have been tried in a thousand instances of severer fortune; and it is a paradox not to be explained, in which ought to be exploded, that the people whom no force or misfortune could conquer, no temptation seduce, should, at the summit of success, trepan themselves into destruction by ignoble and impolitical covetousness.

Let us be, in every respect, such a nation as we ought to be, and show to the enemy that is no more in her power to conquer us by system than by arms. The press of America, with economy, is longer than that of Britain, managed as it is by corruption and extravagance. The people of America are not a poor people, why should they appear so. We heard our credit, our honour, our reputation in the world, by proclaiming ourselves what we are not, and give encouragement to the enemy to prolong the war, by holding out an idea of our want of money to carry it on. It is easy to see by the complexion of the New-York papers, that the present spirited exertions of the country to keep her public treasury supplied have wanted the last hopes of the enemy. It is a blow they never expected America to give, and their astonishment is as great as their despair.

It is a remark, worth making, that the people here always been a step forwarder than their representatives. There never was a backwardness in the country to do its part, when the part to be done became known and understood. National money matters are naturally attended with the degree of intricacy, which renders them not so easily comprehended as those which are more simple and obvious. Those of America have, from the fluctuating state of the former currency, been involved in new and original difficulties, and it required much judicious management to bring them right, and a vigorous exertion in the country afterwards to keep them so.

The present condition of our money matters, as concisely as they can be stated, is as follows:

There is a large sum due to persons who have lent their money to the Loan-Office, and to those who have otherwise trusted the public. Those debts are to be ascertained and proved, and the money arising from the impost duty of five per cent. on all imported goods is to be applied as a fund for the payment of the interest and principal, until the whole of them shall be discharged. This is a provision made for our debts already contracted, and when once the interest on them shall be regularly drawn, and the principal put into a train for payment, they will become as valuable as bond debts.

The sum of eight millions of dollars, which is apportioned out to be raised by United States, is for the maintenance and other expenses of the Army, and to defray the government charges of the continent. If this sum is compared with the immense expence was great is that, the difference will appear exceedingly striking. She is obliged to raise upwards of ninety millions of dollars in taxes and loans every year, to do what we can accomplish, with ready money and frugality, for eight millions. So great is the contrast between a country sunk in corruption and extravagance, and one whose object is founded in just principles, and her plans regulated by good management.

But the difference may be carried still further. When the war shall cease with us, our taxes for that purpose will cease with it. We know they cannot now last for any long time; whereas the taxes in Britain being laid on only the purpose of paying the interest, and never the principle of her debts, must continue forever.

The publishing the sums of money received from each State, and extended on their United account, will be attended with several good effects. It will give satisfaction, which is a necessary object in national concerns. It will create emulation, and detect delinquency. The opener and fair public business is transacted, the better it succeeds. Where no fraud is intended, there can be no occasion for concealment, and it is not only necessary that measures should be just, but that every body should know them to be so.

A few days will now carry us to the period of seven years war, and so extraordinary is the case, that instead of the country becoming poorer and exhausted, she is grown rich and plentiful. There has been a singular fate attended all are once, for whenever we imagined we should be ruined, by not having something which could not be done without, it arrived, is if of itself, just time enough to prevent the mischief. The last remarkable instance was in the influx of hard money, almost at the very moment when the paper currency failed, by which the circumstances of public and private business are so materially improved, that matters cannot go wrong, if we set hardly about what is right.

Common Sense.