

# PETITION.

To the Senate and House of Representatives of the United States in Congress assembled:

Your Petitioners, Citizens and Electors in the United States, and residing in the State of *New York* would present to your honorable bodies the manufacture and sale of Intoxicating Liquors as of the greatest detriment to the community; drawing from great numbers their means of supporting their families and supporting the State, while it gives them that in return which causes two-thirds of the pauperism, vice and crime in the community, weakens armies, and saps the foundations of the State; and while it is thus, the individuals in the business are enriching themselves beyond all others in matters of trade. Your Petitioners therefore believe, that in justice and for the benefit of the country, these should be made to bear more heavily than others the burdens of war; and your Petitioners pray, that if an increased revenue is demanded, it may be drawn from this traffic; that a much heavier tax may be laid upon it than has hitherto been, so that it may in some degree compensate for the immense evils it occasions. And your Petitioners will ever pray.

FEBRUARY 2, 1863.

*New York*

*John Marsh*

*Mary S. Cooper*

*Mrs E. L. Evans* *Josiah Sinan*

*Mrs Fitz Gerald* *Dr Sinan*

*C. Muey* *S. Grote*

*S. - Loines* *Dr. Brown*

*A. B. Muey* *Ellie Brown*

*Mr. M. Hussey.* *Mr. Angeler*

*J. Muey*

*Mr. A. Hussey*

*Mr. A. Muey*

*C. H. Muey*

*Paul B. Muey*

*M. H. Clemens*

*Mr. M. Loines*

*D. J. Graham*

*Mr. M. Flagg*

*Mrs. A. W. Steiner*

*Mrs S. A. Fleming*

*Robert M. Fleming*

*Josephine Fleming*

*George Meloy*

*Harriet Sherman*

*Charles Sherman*

*James Fleming*

*J. Pond*

*B. McDonald*

*B. Philips*

*C. Böhler*

*Mr Paul*

*Mr. Tomerik*

*S. Hendler*

*B. McQuarrie*

*B. Wright*

*C. Brown*

*M. C. Watson*



37 Cong. } Two Petitions ✓  
 2 Sess. }  
 of citizens of New York,  
 praying that a much  
 heavier tax may be laid  
 upon the manufacture  
 and sale of intoxicating  
 liquors.

1863 February 18 Referred to  
 the Com. on Finance  
 1863 March 3 Com. discharged.

22  
 Mr Davis.

To the Senate and House of Representatives of the United States in Congress assembled:  
 Your Petitioners, Citizens and Electors in the United States, and residing in the State of  
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P E T I T I O N .

Petition of Citizens of New York praying that a much heavier tax may be laid upon the manufacture and sale of intoxicating liquors, February 1863; petitions related to taxes that were referred to the Committee on Finance (SEN 37A-H5.1); 37th Congress; Records of the U.S. Senate, Record Group 46; National Archives Building, Washington, DC.



To the Honorable the Senate and House of  
Representatives of the United States in Congress  
assembled:

The petition of the undersigned,  
citizens of the State of Rhode Island, respect-  
fully represents: that among other proper  
subjects of taxation to aid in enabling the govern-  
ment to sustain itself in its fiscal concerns,  
they recommend that dogs be included, as  
not only conducive to revenue, but incident-  
ally, protective of the great national inter-  
est of sheep raising, and that a tax be  
levied on them at such annual rate  
as to your Honorable Body may be deemed  
wise and proper, to secure ends so important  
and so laudable.

And as in duty bound will ever pray.  
March, 1862.

Simon N. Greene  
Almon C. Whitman  
Benj. C. Perkins  
Joseph Briggs  
Elisha Langman  
Wm. D. Spencer  
James P. Smith  
Cheney Fiske  
Geo. W. Buckingham  
Simon White  
James C. Richardson  
Allen B. Ralph  
Henry W. Cummins  
Wm. A. Butley  
Almoner W. Fiske  
Hannah Fiske  
Ezra Briggs  
Ezekiel Ralph  
Stephen Fiske  
Simon C. Arnold  
Charles J. Whitlock  
Wm. R. Ambrose  
A. Johnson  
Rowland Johnson  
Wescott Hillier  
Lyman Brayton  
J. S. G. Allen

John W. A. Greene  
Francis C. Greene  
Henry L. Greene  
Daniel Warner  
Mrs. Kent

Cyrus Harris  
Cyrus Manchester  
Hiram W. Potter  
Ulysses C. Harris  
William Harris  
Thomas Cooper  
Cyrus Harris, J. W.  
Charles C. Mathewson

Hardin Harris  
James Warner  
Henry Harris  
Samuel H. Brayton  
S. H. Angell  
William D. Mathewson  
Reynolds Lewis  
Whitely C. Briggs  
James A. Whitman  
Roseve Hall  
Stephen S. Potter  
S. H. Angell



Petition for  
taxation of Dogs  
from  
Rhode Island.

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37 Cong. } Dogs in Bill ✓  
2. Sess. } Page 89  
Petition  
<sup>104</sup> of citizens of Rhode Island  
praying that a tax be  
levied on Dogs.

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1862 April 4 Referred to  
the Com on Finance  
1862 July 16 Com discharged.

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Anthony  
Finance

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D.  
B. 69 Mr Anthony



To the Senate and House of Representatives in Congress assembled.

This memorial of the undersigned, citizens of *Ritchie* County, ~~Ohio~~ <sup>va</sup>, planters, dealers and laborers, respectfully represents—That they have learned with dismay that your honorable body proposes laying a tax of three cents per pound upon Leaf Tobacco A tax on Tobacco in the Leaf would operate to the utter destruction of many of us—preventing its culture entirely, and would cause bankruptcy to many, both planters and dealers.

We are true and loyal citizens, and do not complain of taxes on any article that will bear it; and we are willing to meet, to the extent of our ability, the proposed taxes on other articles and property. A tax on Leaf Tobacco would not only produce no revenue—by stopping its culture—but would largely detract from our ability to pay taxation on other property. We pray you, therefore, not to impose a tax on Leaf Tobacco designed for exportation.

Wm W Gregor	James Whaley	John Alkin
E. G. Satterfield	Jas Staley	Co. S. Blair
Josiah Martin	W. D. Martin	A. Sloan
Jesse M. Bucher	E. R. Taylor	E. Annett
Ephraim Bucher	Elias Butcher	Sett G Satterfield
Elliott W Snakers	Theodore Butcher	Phil Reitz
Calvin Butcher	J. M. Rice	D. J. Riddle
James Whaley	Joab Martin	L. P. Renty
Joseph McQuinn	Daniel Cool	W. D. McGill
W. W. Whaley	A. W. Corbin	D. Perrod
Wm McHenry	H. P. McGregor	Elizabeth Shepley
Samuel Mc Hendray	Franklin Alkin	M. H. Dotson
Jacob Mc Hendray	Jesse M. Alkin	Gideon Rice
Henry Williamson	Jas Alkin	E. S. Hamilton
Wm W Whaley	C. D. Alkin	W. M. Sather
J. M. Whaley	Wm Alkin	Jacob Staley
James Staley	M. Alkin	H. S. Gage
W. B. Staley	W. Pratt	S. R. Dawson
Silas Mc Hendray	A. Brown	J. W. Wigner
		E. S. Shepherd
		J. C. Wigner
		B. Trick 51







To the Honorable the Senate and House of Representatives :

We, your Memorialists, Manufacturers and Wholesale Dealers in Confectionary, in the *City of Detroit Mich* would most respectfully remonstrate against the passage of the clause in the Tax Bill, as published, laying a Tax of two cents per lb. on all Confectionary manufactured.

While we are willing and ready to do our whole duty to our beloved country, and furnish our full share of the means to put down this unholy and causeless rebellion, we believe the tax above mentioned will be much more than our proportionate share, and bear on us heavily, and be in effect disastrous to our business.

We would respectfully request, instead of the Tax proposed, that we be taxed a specific sum on our gross sales, say \$50 for every \$50,000 of sales; or such other amount, more or less, as you in your wisdom may devise.

Sincerely believing that the Tax as proposed in the Tax Bill will require of us much more than our share of the burthen to be borne by our people, and knowing it will most seriously affect our business interests, we most earnestly entreat your Honorable Body to grant the request of your Memorialists.

<i>Wm Phelps &amp; Co</i>	<i>Detroit Mich</i>
<i>L J Staples</i>	" "
<i>Anthony German</i>	" "
<i>H Wineman</i>	" "
<i>G. Fesselbacher</i>	" "
<i>Delgrin Gray &amp; Co</i>	" "
<i>C M Simmons &amp; Co</i>	" "
<i>R Phelps</i>	" "
<i>Geo A Bancroft</i>	" "
<i>C Simmons &amp; Co</i>	" "



37. Cong } Confectionary 78 ✓  
2 Sess. } Petition

of Manufacturers and whole  
- sale dealers in Confectionary  
in Detroit Michigan remon-  
- strating against the passage  
of the clause in the Tax bill  
laying a tax of two cents per  
pound on all Confectionary  
manufactured.

1862 March 26 Referred to  
3 the Com on Finance

1862 July 16 Com. Discharged

Finance

S.

62 19.

W. Chandler



To the Honorable the Members of the Senate of the United States and the House of Representatives, in Congress assembled :

We, your petitioners, DRUGGISTS, AND MANUFACTURERS AND VENDERS OF PROPRIETARY MEDICINES, IN THE CITY OF CINCINNATI, STATE OF OHIO, most respectfully desire to call the attention of your Honorable Body to the Tax Bill now pending before you, as published in the papers of the day, in so far as it affects us and our avocations. We can not believe it is the intention of your Honorable Body to tax any legitimate business of the country so heavily as to prostrate and destroy it; but that the proposed tax upon Medicines would have this effect upon many of us we can not for a moment doubt, and that each of us would be unduly and seriously affected by it we think can be made perfectly clear.

We claim to be as loyal and patriotic as the average of the American public, and we have no disposition to evade the payment of our just share of the amount necessary to be raised to pay off the debt incurred by our Government in subduing this infernal rebellion; but we urgently object and protest against having our wares and manufactures taxed ten times as heavily as the other manufactures of the country. We are perfectly willing to help bear the burdens of the nation, but we hope not to be crushed in the endeavor.

We observe it is proposed to place a stamp tax of three cents upon every vial, box, or bottle of medicine which retails at twenty-five cents or less; upon every fifty cent article, five cents, and upon every dollar article, ten cents—and so on, in proportion, for higher priced preparations. We wish to remark here, that we, the manufacturers of medicines, very rarely sell our preparations at the retail prices. We sell principally by the Gross to other dealers, and at about the following prices:

Five-Cent Articles, embracing Essences, Purgative, &c., \$2.50 per Gross; Ten-Cent Articles, embracing Godfrey's Cordial, Bate-man's Drops, Castor Oil, &c., \$3.00 to \$5.00 per Gross; Twenty-five-Cent Articles, from \$10.00 to \$18.00 per Gross; Fifty-Cent Articles, from \$30.00 to \$36.00 per Gross; One-Dollar Articles, from \$60.00 to \$72.00 per Gross. The Three-cent tax on a Gross is \$4.32; the Five-cent tax per Gross is \$7.20, and the Ten-cent, \$14.40. Thus, the proposed tax on our manufactures is as follows:

On Articles worth per Gross	\$2.50...172 per Cent.	On Articles worth per Gross	\$10.00...43 per Cent.	On Articles worth per Gross	\$30.00...24 per Cent.
" " "	\$3.00...144 "	" " "	\$12.00...36 "	" " "	\$36.00...20 "
" " "	\$4.00...108 "	" " "	\$15.00...29 "	" " "	\$60.00...24 "
" " "	\$5.00...86 "	" " "	\$18.00...24 "	" " "	\$72.00...20 "

Making an average of over sixty per cent. upon the whole; or, upon the preparations which retail at twenty-five cents and over, about thirty per cent. It must be admitted, on all hands, that such a tax would be ruinous to us, and that, as it is proposed to tax other manufacturers about three per cent., the discrimination against us would be excessive. It would undoubtedly defeat the very object your Honorable Body has in view—the raising of revenue—and compel us, to a great extent, to abandon the manufacture of our wares, as no one of us could afford to advance to Government thirty per cent. upon the prices of our goods, and wait from one to three years before we get our pay, as we often have to do when medicines are placed upon commission—which, by the by, is the way in which many of us find market for our goods.

The proposed tax of three per cent. upon other manufacturers will affect them comparatively but little; they can easily add it to the selling price, and it ultimately is paid by the consumer. It is not so with our articles—the retail price can not in many instances be raised, and the proposed thirty per cent. tax would come wholly upon us, the manufacturers and dealers, and we submit it to you that it would be vastly more than our business could live under.

We are aware it is supposed by many that the preparation and selling of medicines are very profitable—that we are making money rapidly, and can therefore meet a heavy tax. No opinion could be more erroneous; the business is not more remunerative than the manufacture and sale of various other wares, and in many instances less so. Probably, of all the men who engage in the manufacture of proprietary medicines, not more than one in a hundred succeeds in making money; many barely save themselves—and many more lose all they put into it. True, a few have, with great ability, capital and energy, for a term of years, succeeded in accumulating respectable fortunes; but they are the exceptions, and it is more than probable the same talent and application, directed in other channels, would have been quite as successful. Hundreds of cases could be cited, if necessary, where other manufacturers have realized larger fortunes than have ever been made on medicines. To say the least, our business has its full share of risks, uncertainties, perplexities and losses, without adding a tax of thirty per cent. to all these.

We can not believe your Honorable Body is influenced by the opinion indulged in by some, that proprietary medicines are impositions upon the public, and ought therefore to be discountenanced and crushed. We claim that our business is perfectly legitimate—that (though some medicine men, like other manufacturers, in some instances may have foisted worthless articles upon the public) our preparations relieve and cure as often as any class of medicines known—that they are prepared from safe ingredients, selected almost entirely from the vegetable kingdom and from approved formulas of skillful physicians—that they are economical and convenient—that they are sought after by millions of the American people, and by them are deemed essential and valuable. We presume it is not your purpose to discriminate for or against any particular practice or theory of medicine, but to leave the people free to choose which they prefer.

We would suggest to your Honorable Body that the proposed tax upon many of the articles which we use largely in our business, will affect us no little. Among the articles may be named alcohol, which is used extensively as a solvent for various medicines (upon which a tax of about eighty per cent. is proposed), printing paper, oils, advertising—and, in short, nearly every article we use. We complain not of this, however; we will cheerfully pay the advanced prices. But, after all this—and the tax upon our stores and manufactories—the tax upon the wagons which some of us use for the purpose of distributing our wares through the country—the three per cent. upon the amount of our manufactures, and again upon our income over the sum of \$600.00 per annum (should we be fortunate enough to make that much), we claim that it will be quite enough without the imposition of a tax of three to ten cents on each article we prepare, or thirty to sixty per cent. on our entire manufactures.

We would also say that we fail to see the necessity for stamps on medicines more than upon other manufactured articles—or that a bottle or package containing medicine should require a stamp more than a bottle of ink, a box of blacking, a paper of pins, a broom, or a bar of soap. Compelling us to affix a stamp to every article we prepare, though they were furnished at a nominal price, or for nothing, would, to many of us, who put up hundreds of thousands of articles per year, be no small exaction; and, as there does not appear to be any real necessity for it, we pray you will not inflict it upon us. We would remark that many (probably 25 per cent.) of the medicines which we place on commission through the country are never sold—many get broken and injured; and it must be seen, if we have to affix a stamp to these, our loss must be very considerable. The medicines prepared by us are used mainly by those in medium and low circumstances; and, to say the least, the policy of taxing excessively the articles necessary for, and used by, the poor, the sick and afflicted, is very questionable.

We pray your Honorable Body that the Stamp Tax be not applied to medicines at all; but that, in adjusting and affixing the Tax Bill now before you, you will place us upon the same basis you do the other manufacturers of the country. We ask for no special legislation in our favor, but urgently request that you will not discriminate against us and place upon us heavier burdens than we are able to bear. Equal rights and uniform taxation we claim as American citizens, and hold the same should be extended to all.

We are not unaware of the difficulties you labor under—of the arduous duties you have to perform—of the almost numberless interests you have to consult in levying the proper amount of taxation upon the various and multiform grades of property and business of our country, in order to meet the heavy debt now upon us and still being contracted. We would not unnecessarily obtrude ourselves upon your attention; but while the claims and rights of other manufacturers are being canvassed, we pray you that ours may not be ignored, and that we may be treated in the same spirit of fairness accorded to others.

We are, very respectfully, your prayerful and hopeful petitioners.

JOHN D. PARK,.....Manufacturer.	J. N. WHEATSTONE, Druggist and Manufacturer.	F. BRAND.....Druggist and Dealer.
J. N. HARRIS & CO., " "	J. D. WELLS & CO.,.....Druggists and Dealers.	W. BOETTGER, " "
A. L. SCOVILLE & CO., " "	ISRAEL WILSON, " "	CHAS. EBERLE, " "
C. W. ROBACK, " "	WM. ADDERLY, " "	HERMAN ECKEL, " "
G. W. PHILIPS, " "	SHUESLER & CHAPMAN, " "	ADOLPH FENNEL, " "
S. W. FORSHA, " "	WM. SNYDER, " "	J. C. GERHARD, " "
ALLEN & CO, Wholesale Druggists and Man'f's.	JOHN KEESHAM, " "	T. S. A. GREVE, " "
J. & C. REAKIRT, " "	E. W. CROWTHER, " "	L. GRONWEG, " "
R. MACREADY, " "	ALBERT ROSS, " "	S. L. HAYDEN, " "
BURDSAL & BRO., " "	F. A. CROWTHER & BRO., " "	C. M. HELMAN, " "
WILLIAMSON & HATFIELD, " "	JOS. HOEVELER, " "	C. A. JUNGHANNS, " "
TAFEL & VOGELER, " "	J. M. ROBINSON, " "	WM. KARRMANN, " "
DAVIDSON & BRO., " "	WM. MUHLBERG, " "	H. HEERMANCE, " "
E. SCANLAN & CO., " "	G. MUELLER, " "	F. KINSBACH, " "
W. S. MERRELL & CO. " "	OTTO LIPPERT, " "	J. C. PARR, " "
W. J. M. GORDON & BRO. " "	A. VONWICK, " "	E. C. TOWER, " "
H. M. MERRILL & CO., " "	S. ALEXANDER, " "	PAUL REINLEIN, " "
H. H. HILL & CO., " "	O. HEINEMANN, " "	PAULSEN & KAMPUILLER, " "
E. S. EMERSON, Druggist and Manufacturer.	E. S. CASTLE, " "	CHAS. VILTER, " "
SAMUEL BURDSAL, " "	C. H. BODE, " "	G. REIS, " "
D. M. BENNETT, " "	W. H. RUNKLE, " "	A. WAGNER, " "
CALEB B. GREENE, " "	J. M. COOPER, " "	F. SCHAEFFER, " "
S. A. GRIFFITH, " "	H. REUM, " "	J. P. WHITE, " "
J. R. WHITTEMORE, " "	JOHNSTON & FOERTMEYER, " "	CHAS. SCHMIDT, " "
D. L. EMRIK, " "	JOHN SCOTT, " "	AUGUST SALPIUS, " "
DAVID CRIGHTON, " "	L. L. ARMSTRONG, " "	J. A. SINGHOFF, " "
D. A. PARVIN, " "	CHAS. BAKHAUS, " "	SPRAGUE & PARRISH, " "







To the Hon Congress of the United States now in Session in the City of Washington in the District of Columbia

We beg leave respectfully to represent that we are carrying on the business of Merchant Tailors in the City of Hartford in the State of Connecticut, and that we are natives of ~~Said~~ State — that our Grandfather fought and suffered much in the War of the Revolution, which was professedly waged against the principle of "Taxation without Representation" — that we have commingled in our veins the blood of the negro, Anglo Saxon, and the Indian — that by the Constitution of Connecticut because of our negro blood, and for no other reason we are deprived of the right of Suffrage and of the privilege of taking any part whatever in matters of Government, both State and National — that by Statute of Said State as a sort of compensation for disfranchisement (and a very poor compensation it is) we are exempted from taxation — that a heavy burden is imposed on us by the act of last Congress



entitled an act to provide internal  
revenue to support the Government and  
to pay interest on the public debt —  
that besides procuring a manufacturers  
License we are required to pay from  
our little business about One Hundred  
Dollars per month for the support of  
a Government we have no voice in  
administering and for the payment of  
a public debt which we had no  
agency in contracting.

The undersigned pray  
your Honorable body in some way  
to correct this manifest wrong — and  
as we are denied the privilege of  
taking the oath of Allegiance to either  
the State in which we are domiciled,  
or to the United States, we claim  
exemption from the burden of taxation,  
which Connecticut so consistently rec-  
ognizes as a principle be applying to  
us — and as in duty bound we  
shall ever pray

T. P. Saunders  
P. H. B. Saunders

Dated at Hartford this 17<sup>th</sup> day of  
Dec A. D. 1862



We the undersigned citizens of  
the city of Hartford and State  
of Connecticut having examined  
the Memorial of T.P. & P.H.B. Saunders  
are convinced the claims therein set  
forth merits the favorable action  
of your Honorable body

Wm W. Eaton  
F. L. Burr

Wm W. Ellsworth  
Francis Gillette  
John Hooker  
Albert Day  
Thomas Mince  
Owellsworth.  
Thos. M. Day

Wm W. Ellsworth



37 Cong  
3 sess.

X

Petition  
of T. P. & P. H. B. Saunders  
~~Merchant~~ Colored persons  
Merchant Sailors of  
Hartford Connecticut  
Praying exemption from  
the burden of taxation.

13  
1863 January 5 Referred  
to the Com. on Finance

1863 March 3 Com. discharged

Finance

16

Mr Sumner



37TH CONGRESS, }  
2d Session. }

SENATE.

} MIS. DOC.  
} NO. 75.

RESOLUTION  
OF  
THE LEGISLATURE OF MAINE,

IN FAVOR OF

*Taxation for the support of the government of articles in the hands of vendors and manufacturers and not in the hands of consumers.*

MARCH 28, 1862.—Referred to the Committee on Finance, and ordered to be printed.

STATE OF MAINE.

RESOLVES relating to the collection of internal revenue.

*Resolved,* That so much of the revenue necessary for the support of the government of the United States as is to be derived from internal duties and taxation should be levied on articles of commerce while in the hands of the vendors or manufacturers, and that the rule that no duty or tax should be assessed or collected on any article in the hands of the consumer should be rigidly observed. That in the judgment of the legislature a system of duties and taxes might be adjusted on the foregoing basis so as to produce the amount of revenue required from this source without being felt as burdensome by the people, and at comparatively moderate rates of expense for the collection, while a system which should provide for a less considerable taxation on articles in possession of the manufacturer, producer, or vendor would, by rendering necessary the taxation of numerous articles in common use and a duty on stamps, be felt as grievously onerous to the tax-payer, would swell to an enormous extent the cost of collecting the revenue, cause the country to be overrun with tax-gatherers, and would be odious to the people.

*Resolved,* That a copy of the foregoing resolve be forwarded to our senators and representatives in Congress, and that they be requested to use their influence to procure such amendments to the bill pending in Congress as will make it conformable to the ideas therein expressed.



37 Cong } Maine Leg  
2. Sess. } Resolution  
of the Legislature of Maine  
in favor of taxation for the  
support of the government  
of articles in the hands of  
vendors and Manufacturers  
and not in the hands of  
Consumers.

1862 March 28 Referred to  
the Com on Finance and  
ordered to be printed.

1863 March 3. Com. discharged