

The Objections to the Taxation of our American Colonies by the Legislature of Great Britain, briefly consider'd.

Soame Jenyns, 1765

The right of the Legislature of Great-Britain to impose taxes on her American Colonies, and the [expediency] of exerting that right in the present conjuncture, are propositions so indisputably clear, that I should never have thought it necessary to have undertaken their defence, had not many arguments been lately flung out, both in papers and conversation, which with insolence equal to their absurdity deny them both. As these are usually mixt up with several patriotic and favorite words such as Liberty, Property, Englishmen, etc., which are apt to make strong impressions on that more numerous part of mankind, who have ears but no understanding, it will not, I think, be improper to give them some answers . . .

The great capital argument, which I find on this subject . . . is this; that no Englishman is, or can be taxed, but by his own consent: by which must be meant one of these three propositions; either that no Englishman can be taxed without his own consent as an individual; or that no Englishman can be taxed without the consent of the persons he chuses to represent him; or that no Englishman can be taxed without the consent of the majority of all those, who are elected by himself and others of his fellow-subjects to represent them. Now let us impartially consider, whether any one of these propositions are in fact true: if not, then this wonderful structure which has been erected upon them, falls at once to the ground, and like another Babel, perishes by a confusion of words, which the builders themselves are unable to understand.

First then, that no Englishman is or can be taxed but by his own consent as an individual: this is so far from being true, that it is the very reverse of truth; for no man that I know of is taxed by his own consent; and an Englishman, I believe, is as little likely to be so taxed, as any man in the world.

Secondly, that no Englishman is or can be taxed but by the consent of those persons whom he has chose to represent him; for the truth of this I shall appeal only to the candid representatives of those unfortunate counties which produce cyder, and shall willingly acquiesce under their determination.

Lastly, that no Englishman is, or can be taxed, without the consent of the majority of those, who are elected by himself, and others of his fellow-subjects, to represent them. This is certainly as false as the other two; for every Englishman is taxed, and not one in twenty represented: copyholders, leaseholders, and all men possessed of personal property only, chuse no representatives; Manchester, Birmingham, and many more of our richest and most flourishing trading towns send no members to parliament, consequently cannot consent by their representatives, because they chuse none to represent them; yet are they not Englishmen? or are they not taxed?

I am well aware, that I shall hear Locke, Sidney, Selden, and many other great names quoted to prove that every Englishman, whether he has a right to vote for a representative, or not, is still represented in the British Parliament; in which opinion they all agree: on what principle of common sense this opinion is founded I comprehend not, but on the authority of such respectable names I shall acknowledge its

truth; but then I will ask one question, and on that I will rest the whole merits of the cause: Why does not this imaginary representation extend to America, as well as over the whole island of Great-Britain? If it can travel three hundred miles, why not three thousand? if it can jump over rivers and mountains, why cannot it sail over the ocean? If the towns of Manchester and Birmingham sending no representatives to parliament, are notwithstanding there represented, why are not the cities of Albany and Boston equally represented in that assembly? Are they not alike British subjects? are they not Englishmen? or are they only Englishmen when they solicit for protection, but not Englishmen when taxes are required to enable this country to protect them?

But it is urged, that the Colonies are by their charters placed under distinct Governments, each of which has a legislative power within itself, by which alone it ought to be taxed; that if this privilege is once given up, that liberty which every Englishman has a right to, is torn from them, they are all slaves, and all is lost.

The liberty of an Englishman . . . cannot mean; that is, an exemption from taxes imposed by the authority of the Parliament of Great Britain; nor is there any charter, that ever pretended to grant such a privilege to any colony in America; and had they granted it, it could have had no force; their charters being derived from the Crown, and no charter from the Crown can possibly supersede the right of the whole legislature: their charters are undoubtedly no more than those of all corporations, which empower them to make byelaws, and raise duties for the purposes of their own police, for every subject to the superior authority of parliament; and in some of their charters, the manner of exercising these powers is specified in these express words, "according to the course of other corporations in Great-Britain": and therefore they can have no more pretence to plead an exemption from this parliamentary authority, than any other corporation in England.

It has been moreover alleged, that, though Parliament may have power to impose taxes on the Colonies, they have no right to use it, because it would be an unjust tax; and no supreme or legislative power can have a right to enact any law in its nature unjust: to this, I shall only make this short reply, that if Parliament can impose no taxes but what are equitable, and the persons taxed are to be the judges of that equity, they will in effect have no power to lay any tax at all. No tax can be imposed exactly equal on all, and if it is not equal, it cannot be just: and if it is not just, no power whatever can impose it; by which short syllogism, all taxation is at an end; but why it should not be used by Englishmen on this side the Atlantic, as well as by those on the other, I do not comprehend. . .

<http://www.let.rug.nl/usa/documents/1751-1775/soame-jenyns-the-objections-to-the-taxation-considerd-1765.php>

TAXATION NO TYRANNY

Samuel Johnson

1775

"the supreme power of every community has the right of requiring, from all its subjects, such contributions as are necessary to the publick safety or publick prosperity," which was considered, by all mankind, as comprising the primary and essential condition of all political society, till it became disputed by those zealots of anarchy, who have denied, to the parliament of Britain the right of taxing the American colonies . . .

A tax is a payment, exacted by authority, from part of the community, for the benefit of the whole. From whom, and in what proportion such payment shall be required, and to what uses it shall be applied, those only are to judge to whom government is intrusted. In the British dominions taxes are apportioned, levied, and appropriated by the states assembled in parliament.

Of every empire all the subordinate communities are liable to taxation, because they all share the benefits of government, and, therefore, ought all to furnish their proportion of the expense.

This the Americans have never openly denied. That it is their duty to pay the costs of their own safety, they seem to admit; nor do they refuse their contribution to the exigencies, whatever they may be, of the British empire; but they make this participation of a publick burden a duty of very uncertain extent, and imperfect obligation, a duty temporary, occasional, and elective, of which they reserve to themselves the right of settling the degree, the time, and the duration; of judging when it may be required, and when it has been performed.

They allow to the supreme power [Parliament] nothing more than the liberty of notifying to them its demands or its necessities . . .

An English colony has very liberal powers of regulating its own manners, and adjusting its own affairs. But an English individual may, by the supreme authority, be deprived of liberty, and a colony divested of its powers, for reasons of which that authority is the only judge.

In sovereignty there are no gradations. There may be limited royalty, there may be limited consulship; but there can be no limited government. There must, in every society, be some power or other, from which there is no appeal, which admits no restrictions, which pervades the whole mass of the community, regulates and adjusts all subordination, enacts laws or repeals them . . .

He that denies the English parliament the right of taxation, denies it, likewise, the right of making any other laws, civil or criminal, yet this power over the colonies was never yet disputed by themselves. They have always admitted statutes for the punishment of offences, and for the redress or prevention of inconveniencies; and the reception of any law draws after it, by a chain which cannot be broken, the unwelcome necessity of submitting to taxation . . .

<http://www.samueljohnson.com/tnt.html>