

AMERICAN STATE PAPERS.

DOCUMENTS,

LEGISLATIVE AND EXECUTIVE,

OF THE

CONGRESS OF THE UNITED STATES,

FROM THE FIRST SESSION OF THE FIRST TO THE THIRD SESSION OF THE
THIRTEENTH CONGRESS, INCLUSIVE:

COMMENCING MARCH 3, 1789, AND ENDING MARCH 3, 1815.

SELECTED AND EDITED, UNDER THE AUTHORITY OF CONGRESS,

BY WALTER LOWRIE, *Secretary of the Senate,*

AND

MATTHEW ST. CLAIR CLARKE, *Clerk of the House of Representatives.*

VOLUME V.

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1832.

4th CONGRESS.]

No. 107.

[2d SESSION.]

ADDITIONAL REVENUES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 3, 1797.

Mr. WILLIAM SMITH made the following report:

The Committee of Ways and Means having taken into consideration the subject of further revenues, and the report of the Secretary of the Treasury thereon, recommend to the House the following resolution:

Resolved, That there ought to be apportioned, according to the last census, on the several States, the sum of _____, to be raised by the following direct tax, viz:
 A tax ad valorem, under proper regulations and exceptions, on all lands, with their improvements, including town lots, with the buildings thereon.
 A tax on slaves, with certain exceptions.

Mr. WILLIAM SMITH made the following report:

The Committee of Ways and Means having taken into consideration the provisions requisite for improving and more effectually securing the collection of the internal revenues, recommend to the House the following resolution:

Resolved, That it will be expedient to abolish the tax laid on spirits distilled from materials of the growth or produce of the United States, at any other place than a city, town, or village, or at any distillery in a city, town, or village, at which there shall be one or more stills, which, singly, if only one, or together, if more than one, shall be of less capacity than four hundred gallons; and to collect this branch of the revenue from a tax on the capacity of the stills.

4th CONGRESS.]

No. 108.

[2d SESSION.]

ENCOURAGEMENT TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 9, 1797.

Mr. SWANWICK, from the committee on Commerce and Manufactures, to whom were referred the petitions of Jacob Broom, of Robert Dawson, of William Crowley Jordan, of John Nicholson, and of sundry manufacturers of hats in the States of Massachusetts, New Jersey, Pennsylvania, Delaware, Maryland, and Virginia, made the following report:

Jacob Broom states, that he is proprietor of a cotton mill, erected on Brandywine Creek, for encouragement whereof, and of cotton manufactures in general, he prays the duty existing on raw cotton may be repealed, and an additional one imposed on cotton goods imported into the United States.

Your committee are of opinion that it is not expedient to repeal the duty on foreign cottons, as it operates to encourage the growth of that article in the United States; and that, as a duty of twelve and a half per cent, *ad valorem*, already exists on the importation of cotton goods, they think this sufficient for all purposes of fair competition; they, therefore, recommend to the House to adopt the following resolution:

Resolved, That the prayer of the petitioner cannot be granted.

Robert Dawson states, that he is a manufacturer of bolting cloths, at Wilmington, in Delaware, in which article, raw silk is a component part; that he has succeeded to make bolting cloths of better quality than those imported, and asks a repeal of the duties on raw silk, for his better encouragement.

Your committee are of opinion that the superiority of the workmanship of this manufacture will sufficiently recommend his article, without the proposed repeal, which could only tend to embarrass the revenue system: wherefore they recommend to the House to adopt the following resolution:

Resolved, that the prayer of the petitioner cannot be granted.

William Crowley Jordan states, that he is a silk manufacturer, desirous of establishing himself in the United States, provided Congress could, for his encouragement, afford him an addition to his capital.

Your committee are of opinion, that the finances of the country are not, at present, such as to render advances of the kind, expedient, did not even the high price of labor equally discourage undertakings of this kind, at present: wherefore, your committee recommend to the House to adopt the following resolution:

Resolved, that the prayer of the petitioner cannot be granted.

John Nicholson, and the proprietors of the glass manufactory of Boston, state, that, to encourage this branch of manufacture, additional duties on the importation of glass are requisite.

Your committee are of opinion that the high price of labor forms a greater obstacle, at present, than the defect of the system of duties, to the prosperity of manufactures, in general, and this is an evil which only time can cure.

They, therefore, recommend to the House the following resolution:

Resolved, That the prayer of the petitioners cannot be granted.

Sundry manufacturers of hats, in the United States, state, that their manufactures suffer, by the duties on hats imported not being sufficiently high to encourage their establishment.

Your committee are of opinion, that, in this case, as in the last stated, the high price of labor forms the chief obstacle, and that it is not expedient to make any alterations in the existing duties.

Wherefore, they recommend to the House to adopt the following resolution:

Resolved, That the prayer of the petitioners cannot be granted.

4th CONGRESS.]

No. 109.

[2d SESSION.]

ADDITIONAL REVENUES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 23, 1797.

IN THE HOUSE OF REPRESENTATIVES OF THE UNITED STATES,

Thursday, the 10th of January, 1797.

Resolved, That the Committee of Ways and Means be instructed to inquire into the propriety and expediency of laying a tax upon all theatrical exhibitions, and, also, to inquire whether any, and, if any, what, articles of foreign growth or manufacture, imported into the United States, or articles manufactured or used within the United States, will allow of an additional duty to be laid upon them, and to report thereon.

Mr. WILLIAM SMITH made the following report:

The Committee of Ways and Means having taken into consideration the resolution of the House of the 10th instant, and a letter of the Secretary of the Treasury on the subject therein contained, are of opinion—

That the only articles on which it will be expedient to impose an additional impost duty, are the following, viz: *brown sugar, bohea tea, and cotton goods*, not printed, stained, or colored: They accordingly submit the following resolutions:

Resolved, That there be paid an additional duty of one half cent per pound on brown sugar, imported into the United States.

Resolved, That there be laid an additional duty of two cents per pound on all bohea teas, imported into the United States:

Resolved, That there be laid an additional duty of two and a half per cent. ad valorem, on all cotton goods, not printed, stained, or colored, imported into the United States.

TREASURY DEPARTMENT, January 19th, 1797.

SIR:

I have now the honor to communicate my opinion upon the subject referred to the Committee of Ways and Means, by the resolution of the House of Representatives of the 10th of January, 1797.

If it shall be determined to increase the duties on importations, the following appear to be the most safe and productive objects of revenue:

1st. *Salt.*

The existing duty is twelve cents upon each bushel of fifty-six pounds, and is much lower than what is imposed in many countries. There is no article of which the consumption is more uniform, nor of which an evasion of the duties would be more difficult; the natural value being inconsiderable, the importation requires and employs but little capital. Owing to the bulky nature of most of our articles of export, compared with those imported, and to the use of salt in lieu of ballast, it is introduced with a moderate charge for freight. All these circumstances render salt a fit object of revenue. As illicit importations are not to be apprehended, the extent to which the duty is to be carried, can be best determined by the committee. One cent on each fifty-six pounds of salt, will produce nearly thirty thousand dollars.

It will, however, be proper to re-adjust the bounties on the exportation of salted fish and provisions, and the allowances to vessels employed in the cod fisheries, to any augmentation of the duties on this article.

2d. *Brown Sugar.*

The duties on sugars will hereafter require revision; the rates now imposed, are as follow: On brown sugar, one and one half cent per pound; clayed sugar, three and one half cents; lump sugar and refined, other than loaf sugar, six and one half cents; loaf refined sugar, nine cents. The duties are already so high, that most of the sugars, other than brown, which are imported, are also exported; the revenue is not, therefore, benefitted by the importations. On the contrary, the public are exposed to the risk of collection, and are responsible for the drawback. Illicit importations cannot be easily practised in respect to so bulky an article as sugar, and it is not likely that they have been practised, except in a small degree, with respect to loaf refined sugar, the duty on which appears to be more than necessary to protect the business of domestic refiners.

To induce the consumption of any considerable quantities of clayed sugars, a reduction of the duty is necessary; and it is probable, that some reduction would be favorable to the interest of the refiners. On this point, my information is, however, too imperfect to justify a positive opinion.

The present duty on *brown sugar* is less, in proportion to the value of the article, than that on most other West India productions. The average importations of brown sugar into the United States, during the years 1790, 1791, and 1792, were about twenty-two millions of pounds weight; which, therefore, may be considered as the quantity usually consumed in this country in each year. Since 1792, the quantities imported have been increasing. In the term of a year, prior to October 1st, 1795, the quantity imported exceeded sixty millions of pounds weight. During the greater part of the year 1796, sugar and coffee were the most beneficial, and, in point of value, equal to any articles exported from the United States; considering the great quantities of these articles which have been imported, exceeding what were required for domestic consumption, their prices must have been determined by the state of foreign demand. These prices cannot, therefore, be stationary, and their vibrations have a tendency to embarrass commerce. These circumstances, and the risk to which the revenue is exposed on the importation, and also on the exportation of these articles, strongly admonish against excessive duties, and even dissuade from the imposition of such a duty as, under other circumstances might be safe and proper; nevertheless, an additional duty of one half cent per pound on brown sugar, appears to be as eligible as any which can be suggested.

3d. *Teas.*

The duties are, at present, as follows: On bohea tea, ten cents per pound; on souchong, and other black teas, eighteen cents; on hyson, imperial, gunpowder, or Gomee tea, forty cents; and on other green teas, twenty-four cents. It has been stated, as the opinion of the Treasury, that the revenue would be probably benefitted by a reduction of the higher, and an increase of the lower rates of duty. An addition of two cents per pound to the duty on bohea tea, may be expected to produce twenty-five or thirty thousand dollars.

4th. *Cotton Manufactures, not printed, stained, or colored.*

These are in very general use, and are commonly imported in valuable vessels, and by established merchants; they are, for the most part, bulky in proportion to their value, and, with velvets and velverets, are subject only to the duty of ten per centum ad valorem. It may possibly be safe to place these articles in the class of merchandise subject to the duty of twelve and a half per centum ad valorem; but in this case, it is conceived that adequate provision ought to be made for the protection of the business of printing cotton goods, which has been commenced in this country.

A variety of modifications of the existing duties might be proposed; but as their principal object would be the improvement of the system of collection, by means of a new classification of the articles, without intending, thereby, to produce any considerable augmentation of the revenue, they are at this time omitted. Materials for a report on this subject are preparing, but it cannot be completed during the present session.

With respect to a general augmentation of the duties on imports, I conceive it to be my duty to observe, that the average rate already imposed, exceeds sixteen per centum *ad valorem*; that the last advance of the duties was made at a time when the commerce of the United States was far from being in a natural state; that the temptations to illicit trade will increase in proportion to any reduction of the general rate of mercantile profit; and that a considerable reduction of this general rate is to be expected, whenever the present war in Europe shall terminate. On these grounds, I conclude that present experience affords no certain data for an opinion respecting the permanent operation of the existing duties.

The domestic manufactures best established, are those of leather, iron, flax, potters' wares, including bricks, ardent spirits, malt liquors, cider, paper of all kinds, hats, stuff and silk shoes, refined sugars, spermaceti and tallow candles, copper, brass, and tin wares, carriages, cabinet wares, snuff, gunpowder, and salt.

I have the honor to be, with perfect respect, sir, your most obedient servant,

OLIVER WOLCOTT, *Secretary of the Treasury.*

The Hon. WILLIAM SMITH, Esq.
Chairman of the Committee of Ways and Means.

4th CONGRESS.]

No. 110.

[2d SESSION.]

REDUCTION OF DUTIES ON COCOA.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 8, 1797.

Mr. SWANWICK, from the Committee on Commerce and Manufactures, to whom was referred a memorial of sundry manufacturers of chocolate, made the following report:

That the petitioners complain of a hardship under which their manufactory labors, in consequence of the high duty laid on cocoa, which is the chief article in the composition of chocolate, and for the drawback of which, on the exportation of the chocolate, no provision is made.

The committee conceive that it would be impracticable to provide a regulation for allowing a drawback of the duty paid on cocoa, upon the exportation of it, in chocolate, without exposing the revenue to great danger of fraud and imposition.

The duty on this article, first laid by an act of the fourteenth of July, 1789, was at the rate of one cent per pound. By an act of the tenth of August, 1790, when that on many other articles was altered, it was continued at the same rate. By an act of the second of May, 1792, two cents were laid on cocoa, in lieu of one; and, by an act of the 7th of June, 1794, the duty was raised to four cents a pound.

The committee are of opinion that as much revenue was received from the article, while at two cents, as has been derived from it since the duty was raised to four; the increased duty having operated, if not to discourage the importation, to produce this effect, by causing an export of it before manufactured; and that the manufactory has, in consequence, been unreasonably oppressed, without benefit to the public revenue.

The committee are aware that objections might arise to a proposition of repealing the additional duty, on the ground of its being, among others, pledged and appropriated to certain purposes, not yet effected by the act of March 3d, 1795; yet, presuming that the House of Representatives have it in contemplation to lay some further impost duties, at the present session, which might be deemed a substitute for this, they recommend that the House adopt the following resolution:

Resolved, That the additional duty of two cents per pound, on cocoa, laid by the act of June 7th, 1794, ought to be repealed, from and after the — day of — next.

4th CONGRESS.]

No. 111.

[2d SESSION.]

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 13, 1797.

Mr. HAVENS made the following report:

The Committee to whom it was referred to examine and report their opinion on the report of the Director of the Mint, communicated to the House by the Secretary of State, and suggesting the expediency of some alterations in its establishment, to render it less expensive to the public, and more accommodating to depositors, report:

That, by the act for the establishment of the mint, which was passed in April, 1792, no provision was made for purchasing gold and silver bullion, in behalf of the public, and replacing the capital that might be employed for that purpose, by the coins that might be produced from it, excepting that, in one case, it was provided that it should be optional for the depositors and the director of the mint to exchange coins of the United States for standard bullion, with a deduction of one half per cent. from the weight of the pure gold and silver that might be contained in the bullion, as an indemnification to the public for the loss that would be sustained by advancing the money for the time that would be necessarily required for coining it, and the Secretary of the Treasury was authorized to make the necessary advances for this purpose, whenever the state of the treasury would admit of it; but the great and continual demands upon the treasury for disbursements on other accounts, and the loss that would arise to the public by the delay that would frequently take place in coining, may be fairly assigned as the reasons why this provision in the law has never produced any effect, similar to that of purchasing bullion at its market price, and coining it in behalf of the public. It appears, however, by this act for regulating foreign coins, which was passed in February, 1793, that it was then intended to give some further employment to the mint, in coining the precious metals, than had before been provided for, at the time of its first establishment: for, this act provides that, at the expiration of three years next ensuing, the time when the coinage of gold and silver should commence at the mint, agreeably to the act for its establishment, which time should be announced by the proclamation of the President of the United

States, all foreign gold and silver coins, excepting Spanish milled dollars, and parts of such dollars, should cease to be a legal tender; and that, whenever any such coins should be received in payment for moneys due to the United States, after the said time, they should be coined anew, previously to their being issued in circulation. But as no such proclamation has ever been issued by the President, this provision in the law cannot be contemplated as giving any additional employment to the mint; the consequence, therefore, has been, that the mint, since its establishment, has had no other employment in coining the precious metals, than what has been occasionally given to it by individuals who have made deposits of bullion; which has, generally, been much below the standard, and has, therefore, required the slow process of melting and refining, before it could be coined; and as the business of melting and refining was not the employment of any private persons in this country, as is the case in foreign countries, it became necessary, soon after the establishment of the mint, to provide by law, that this business should be carried on there; which, at first, was done altogether at the public expense, until, by an act which was passed in the last session, it was provided that this should be a charge upon the depositors. The act for the establishment of the mint having made no positive provision for an immediate advancement of money, on the part of the public, to the depositors of bullion, according to the value of their respective deposits, it became necessary to provide, in the same act, in order to do equal justice to each depositor, that their respective deposits should be coined as speedily as possible, and that payment should be made in coins of the United States, in the order in which each deposit had been made; and the consequence has been, that it has frequently happened that the mint has been under the necessity of proceeding to coin a very small deposit, greatly to the disadvantage of the public, because the expense would be nearly the same in coining a small, as in coining a large quantity of bullion; and the law being positive, that each depositor shall be paid in strict order, the consequence has been, that the whole of the value of all the pieces, that are, by the same act, to be reserved from each mass of gold and silver, for examination, at the end of the year, will fall upon the last depositor, who must remain unpaid until the end of the year. These inconveniences have, however, been, in some degree, obviated, of late, by obtaining anticipations of the value of deposits, from the Bank of the United States, or from individuals. It further appears, by the same act for regulating foreign coins, that all the foreign gold and silver coins that usually pass current in the United States, are made a legal tender for the payment of debts; which must operate so as to prevent, rather than to induce the holders of them to bring them to the mint, for the purpose of receiving the stamp of the coins of the United States. From this review of the laws relative to the mint, the committee are, therefore, of opinion, that, unless a capital, to a moderate amount, can be provided from the treasury of the United States, to be employed in purchasing gold and silver bullion, and foreign coin, now in circulation, for the purpose of coining it anew, in behalf of the public, the mint will continue to be an expensive establishment, without being productive of any great public advantage, excepting what may be supposed to be derived from the coinage of copper, which, as it has been stated to the committee, produces some small profit to the public; the value of the cents and half cents, being somewhat more than the cost of the copper, and the expense of importation.

The Director has stated in his report, that there is due to the mint, for unavoidable wastage, which has arisen in coining the precious metals, the sum of 1,845 dollars 95 cents and 5 mills; and the further sum of 974 dollars 75 cents and 5 mills, for a deficiency which has arisen in consequence of the mismanagement of a former assayer; by which a quantity of silver became mixed with a quantity of ashes and broken crucibles, and a great part of which, it is expected, may be recovered: for these two sums, it will be necessary to make appropriations. With respect to the contingent expenses of the mint, for the present year, it will be sufficient only to observe, that they cannot be estimated at a less rate than what they have been stated at, in the estimate of the Secretary of the Treasury, for the present year. The committee would, therefore, recommend the following resolutions:

Resolved, That a sum, not exceeding _____ dollars, ought to be appropriated for the purpose of purchasing gold and silver bullion, and the foreign coin now in circulation, at its market price, or according to its real value; and that the bullion and coin so to be purchased, ought to be coined at the mint, and the moneys thence arising, to be continually placed in the treasury of the United States.

Resolved, That the further sum of 2,820 dollars and 71 cents ought to be appropriated to make good a deficiency that has arisen from wastage in coining gold and silver, since the commencement of the coinage of those metals at the mint; and to make good a further deficiency which has arisen by the loss of a quantity of silver.

4th CONGRESS.]

No. 112.

[2d SESSION.]

DRAWBACK AND REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 23, 1797.

Mr. SWANWICK, from the Committee on Commerce and Manufactures, to whom were referred the memorials and petitions of Pierre Joseph Flamend, in behalf of Louis le Guen; of North and Vesey, merchants, of Charleston, South Carolina; of the manufacturers of soap and candles, in Boston, New York, Philadelphia, and Baltimore; of the manufacturers of cordage, in Massachusetts, Rhode Island, and New York; and of Stephen Addington, callico printer, in Germantown, made the following reports:

[PIERRE JOSEPH FLAMEND.]

That the petitioner states that, on the sixteenth of September, 1795, William Macarty, Esquire, the consul of the United States, at the Isle of France, there shipped on board the brigantine Mary, Captain Robertson, of Philadelphia, twelve casks of indigo, consigned to George Latimer, Esquire, of Philadelphia, owner of the said brigantine, who was desired to deliver the same to the bearer of the shipper's order. That the said indigo arrived here in January, 1796, was duly entered at the custom house, and the duties paid by George Latimer, Esquire, who stored the same, waiting for orders to whom to deliver the same. That these orders were delayed, by accident of the sea, from arriving, till the last fortnight, when Louis le Guen received the same, and applied for the indigo to Mr. Latimer, who delivered the same, and confirms, on oath, all the facts above stated, as far as respect him; but, by the delay of the arrival of the letters of advice, and bills of lading, the time hath elapsed, in which the indigo might be exported and be entitled to drawback; wherefore, the petitioner prays for an extension of time, to export the said indigo, with the usual allowance of drawback on exportation. Your committee are of opinion that, as the loss of time arose only by the distance of the Isle of France, and accidents to letters, and not by any fault in the petitioner; and as there is no probability of any precedents of this kind frequently occurring, they think it but just and reasonable the prayer of the petitioner should be granted; and therefore recommend to the House to come to the following resolution:

Resolved, That a committee be appointed to bring in a bill in pursuance of the prayer of the petitioner.

[NORTH AND VESEY.]

That the petitioners state that they were agents for the French privateer Leo, Captain Hermand; that the said privateer sent into the port of Charleston, an English prize ship, called the Amity, with a cargo consisting of sugar

and rum, which was duly entered in the custom house, on the seventh of April, 1795; that they proceeded, on the twelfth of the same month, to the sale of the cargo, when they were prohibited from selling by a libel, issued from the court of admiralty; that, on the twenty-first of the same month, an injunction was granted by the district court to stop the sale altogether, as contrary to the treaty concluded with Great Britain; that the said ship *Amity* being in a very leaky condition, they obtained permission from the collector to land the cargo; that, by a survey afterwards held on the ship, she was condemned as not sea worthy; in consequence, application was made to the custom house, for leave to re-export the cargo, in neutral bottoms, as French property, which was at first refused, but afterwards granted; but that, in the mean time, by the fire which laid waste a great part of Charleston, the thirteenth of June last, fifty-two hogsheads and two tierces of sugar were totally consumed; whereupon, the collector ordered the rum part of the cargo of the ship *Amity* to be sold, to secure the duties on the sugars thus consumed by fire. The petitioners pray for relief, by a restoration of the duties thus collected from them.

Your committee are of opinion that this case must be considered as one for which no provision had been made by law, but as analogous to that of wreck; that the cargo was supposed to be landed only in consequence of the alleged disability of the ship; and that, as no sale of the cargo could be made within the United States, no duties ever could have been collected from it; so that the destruction of the sugar, by fire, not having altered the original ground on which they were suffered to be landed, to-wit: merely *in transitu*, until the ship could be repaired, or the goods re-exported, the duties ought to be refunded; whereupon, your committee recommend to the House to adopt the following resolution:

Resolved, That a committee be appointed to bring in a bill to grant relief to the petitioners, according to the prayer of their petition.

[MANUFACTURERS OF SOAP AND CANDLES.]

That the manufacturers of soap and candles complain, that they are under a disadvantage in preparing these articles for a foreign market, when they make use of imported tallow, on the account that no drawback is allowed on the exportation of the *manufacture*, of the duty paid on the importation of the *tallow*; while soap and candles, imported into the United States, may be exported with the benefit of the drawback.

Three modes only have occurred to the committee, by which the complaints of the memorialists might be removed:

1st. Taking off the duty on the importation of tallow.

2d. Refusing to allow a drawback on the exportation of imported soap and candles.

3d. Allowing a drawback of the duties paid on the importation of tallow, upon the exportation of the same in soap and candles.

As to the first mode, it is to be remarked, that this article is among the list of those which pay the lowest rate of duty, and although, on general principles, the importation of raw materials for manufactures, ought to be encouraged, that a small proportion only of this article, used in the manufactures of the United States, is imported, and the duty on the importation may be considered as answering a valuable purpose, by way of encouragement to the domestic production, which is rapidly increasing, and will *probably* be *soon* adequate to the full supply of the demand of the United States.

As to the second mode, no argument in its favor occurs to the committee, but the interest of the memorialists; and adopting it, would be a direct contradiction of all the principles in which the drawback system is established.

The third mode would appear to the committee reasonable and expedient, but for the extreme difficulty which would attend the establishing a system by which the drawback might be fairly ascertained.

They conceive, however, that none could be devised which would not be attended with such difficulty, and liability to fraud, in its execution, as to render it wholly inadmissible.

The present high price of labor, in the United States, is a circumstance that bears hard on our manufacturers, where they come in competition with those of foreign countries; yet, should it be deemed advisable to Congress, to yield them further protection and encouragement, it would seem prudent to omit it till a period when the price of labor was reduced to what might be supposed more nearly its natural state. The committee are of opinion that the prayer of this memorial ought not to be granted.

[MANUFACTURERS OF CORDAGE.]

The manufacturers of cordage complain of a similar hardship, under which their manufactory labors; as most of the objections occurring to the committee, against the interference of Congress on the memorial of the manufacturers of soap and candles, apply to this subject, the committee, taking leave to refer the House to their report on *that* memorial, submit it as their opinion that the prayer of *this* memorial ought not to be granted.

[STEPHEN ADDINGTON.]

Stephen Addington, callico printer, complains of a similar difficulty from foreign competition with his manufactory. The committee, taking leave to refer to their aforesaid report on the soap and candle manufactory, submit it as their opinion that the prayer of this memorial ought not to be granted.

4th CONGRESS.]

No. 113.

[2d SESSION.]

DRAWBACK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 24, 1797.

Mr. SWANWICK, from the Committee of Commerce and Manufactures, to whom was referred the petition of John Brown, partner of the late house of Brown and Francis, made the following report:

That the said John Brown, as one of the partners of the late house of Brown and Francis, represents, that they exported, in the year 1791, from the port of Providence, to the East Indies, eight casks and seven hundred and sixteen cases of foreign Geneva, and three thousand nine hundred and fifty-four empty case bottles, on which a duty, to the amount of four hundred and twenty-six dollars and sixty-four cents had been secured on importation. That the said export was made with the precautions required by law, for articles on which the drawback of duty is claimed; and that the said Geneva and bottles were afterwards sold in the East Indies, as was also the vessel in which the export was made; and that the captain soon after died there, without furnishing the certificates and oaths required by law, to entitle exporters to the drawback; but that this petitioner has other sufficient proof of the actual sale and delivery, in the East-Indies, of the said Geneva and bottles.

The committee observe that, by an act passed in June, 1794, provision is made in all cases similar to the foregoing, respecting merchandise exported since the first day of July, 1792, and thereby, the Comptroller of the Treasury may direct the payment of a drawback, where, in failure of the proof required by law, other satisfactory proof can be produced. And your committee, being of opinion that Mr. Brown's case, though not in point of time with that provision, is, in equity, entitled to the same relief, beg leave to recommend this resolve:

Resolved, That provision ought to be made by law, for the relief of John Brown, and to entitle him to a drawback of duties paid, on certain gin and bottles, exported in the year 1791, by the house of Brown and Francis, on proof, to the satisfaction of the Comptroller of the Treasury, that the same were delivered without the limits of the United States.

4th CONGRESS.]

No. 114.

[2d SESSION.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 24, 1797.

Mr. HARPER, from the Committee to whom were referred the following resolutions, viz:

"Resolved, That the Secretary of the Treasury be directed to lay before Congress, annually, until the year one thousand seven hundred and ninety-eight, a statement of the amount of duties and drawbacks for each year, from 1792, inclusive; and, after the year one thousand seven hundred and ninety-eight, similar annual statements, each to include, respectively, the six years immediately preceding the year in which it is made."

"Resolved, That, in the statements required by the foregoing resolution, the amount of duties and drawbacks, after the present year, on each of the enumerated articles, paying a rate of duty ad valorem, and also, on woollens, shall be separately stated; that woollens shall be distinguished into three classes; and that the said amount, on all unenumerated articles, paying such a rate of duty, (woollens excepted) shall be comprised in one item, containing, however, an enumeration of the articles of which that item may be composed?"

Made the following report:

That the second of the said resolutions, if carried into effect, would be attended with considerable expense; and might also be liable to difficulty and embarrassment, in keeping the accounts in the custom house books. It is also probable, that, by the new classification of dutiable articles, contemplated by former resolutions of this House, and a report which is now preparing at the treasury, the objects of this resolution may be more conveniently obtained; they therefore are of opinion that it would be inexpedient to adopt the said resolution at present.

As to the first resolution referred to the committee, they conceive that it is proper in itself, but ought not to be extended to so great a number of years. A series of three years will, in their opinion, answer every valuable purpose. They do not think it advisable to include the year 1792, because the duties have been so much altered, since that time, that no very certain inference can be drawn from their amount then, as to the present or future operation of the revenue laws.

They therefore recommend that the said first resolution be altered so as to read as follows, and then be adopted, namely:

Resolved, That the Secretary of the Treasury be directed to lay before Congress, annually, a statement of the amount of duties and drawbacks on the several articles imported into the United States, and re-exported therefrom, each to include the three years, respectively, immediately preceding that year in which it shall be made.

4th CONGRESS.]

No. 115.

[2d SESSION.

REMISSION OF TONNAGE DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 1, 1797.

Mr. SWANWICK, from the Committee on Commerce and Manufactures, to whom was referred the petition of James O'Brien and James Aylward, made the following report:

That the petitioners, with their families, in two small schooners, fled from Newfoundland, in October last, on the occasion of the attack of that island by the French, and, under conduct of a vessel belonging to Plymouth, took refuge in that port, in November last, in circumstances of extreme poverty and distress; and having no ability to discharge the duties of foreign tonnage, required by law, but by a sale of their vessels, which, under that disability, are of little value within the United States: wherefore, the committee recommend,

That provision be made by law, to remit to James O'Brien and James Aylward, distressed mariners, who took refuge in the port of Plymouth, in November last, the duties of tonnage due upon their vessels, namely: the schooner Endeavour, of the burthen of thirty-eight tons; and the schooner Fish Hawk, of the burthen of fifty-two tons.

5th CONGRESS.]

No. 116.

[2d SESSION.

SINKING FUND.

COMMUNICATED TO THE SENATE, DECEMBER 4, 1797.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their last reports, of the 16th of December, 1796, and 25th of January, 1797, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the 30th of November, 1797, and in the proceedings of the accounting officers therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

On behalf of the Board.

JACOB READ, *President of the Senate, pro tempore.*

December 4th, 1797.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund:

That no purchases of the debt of the United States have been made, since the date of the last report to Congress, on the sixteenth day of December, one thousand seven hundred and ninety-six; and that the sums heretofore purchased amount to two millions three hundred and seven thousand six hundred and sixty-one dollars and seventy-one cents, for which there have been paid, in specie, the sum of one million six hundred and eighteen thousand nine hundred and thirty-six dollars and four cents, as will more particularly appear from the document hereto annexed, marked A.

That, exclusive of certain reimbursements to the Bank of the United States, which were reported to Congress on the 25th day of January, one thousand seven hundred and ninety-seven, the following sums have been applied towards the discharge of the principal debt of the United States, during the present year:

1st.	To the second instalment of the six per cent. stock, bearing a present interest, which, pursuant to the act, entitled "An act making further provision for the support of public credit, and for the redemption of the public debt," passed on the third day of March, one thousand seven hundred and ninety-five, and the act in addition thereto, passed on the twenty-eighth day of April, one thousand seven hundred and ninety-six, became payable on the first day of January, one thousand seven hundred and ninety-seven, the sum of	\$641,674 76
2d.	To the payment of a loan, obtained of the Bank of New York, pursuant to the act, entitled "An act making provision for the payment of certain debts of the United States," passed on the thirty-first day of May, one thousand seven hundred and ninety-six,	320,000 00
3d.	To the payment of part of a loan obtained of the Bank of the United States, pursuant to an act, entitled "An act making further appropriations for the military and naval establishments, and for the support of Government," passed on the third day of March, one thousand seven hundred and ninety-five,	260,000 00
4th.	To the payment of part of a loan had of the Bank of the United States, pursuant to an act, entitled "An act authorizing a loan of two millions of dollars," passed on the eighteenth day of December, one thousand seven hundred and ninety-four,	300,000 00
5th.	To the payment of premiums which fall due in the present year, on the loan of two millions of guilders, obtained in Holland on the ninth day of March, one thousand seven hundred and eighty-four, being two hundred thousand guilders, estimated at forty cents per guilder,	80,000 00
6th.	To the payment of the instalment of one million of guilders in Holland, which fell due the present year, pursuant to a contract, dated June the eleventh, one thousand seven hundred and eighty-two, estimated at forty cents per guilder,	400,000 00
	Amounting, in the whole, to	<u>\$2,001,674 76</u>

The Secretary has not yet received official information that the instalment last mentioned has been actually discharged, but he considers the fact as certain, as it is known that sufficient remittances had reached Amsterdam, and that the commissioners had engaged that the reimbursement should be effected on the first day of September last.

The payments before enumerated have been made out of the following funds:

1st.	The proceeds of six hundred and twenty shares of the capital stock of the Bank of the United States, belonging to the United States, which have been sold, in pursuance of the act, entitled "An act making provision for the payment of certain debts of the United States," the proceeds of which have been placed in the treasury, as appears from the proceedings of the accounting officers, herewith transmitted, marked B, shewing the dates and particulars of the said sales,	\$304,260 00
2d.	The proceeds of eighty thousand dollars of the six per cent. stock, authorized to be constituted by the act before mentioned, which have been sold and placed in the treasury, as will appear by the proceedings of the accounting officers of the treasury, herewith transmitted, marked C, shewing the dates and particulars of the said sales,	70,000 00
3d.	The interest fund, or the sums which accrued upon the stock purchased and vested in the commissioners of the sinking fund, in trust for the United States, as particularly stated in the documents hereto annexed, marked D,	89,159 57
4th.	The fund arising from the payment of debts, which originated prior to the present constitution of the United States, also particularly stated in the document marked D,	10,274 38
5th.	The funds arising from established revenues, and appropriated for the reduction of the debts of the United States, being for the period, and in reference to the objects, contained in this report,	1,527,980 81
	Making, in the whole, a sum equal to the reimbursements before mentioned,	<u>\$2,001,674 76</u>

The growing produce of the interest funds, the receipts for sales of lands in the Northwestern territory, together with the sums received and expected from established revenues, are estimated by the Secretary as sufficient for the reimbursement of two instalments of loans heretofore obtained of the Bank of the United States, which will fall due at the close of the present year, amounting to four hundred thousand dollars, and to the reimbursement of the third instalment of the six per cent. stock, bearing a present interest; a statement of the amount and application of the said funds will be exhibited to the Board with the next report.

All which is most respectfully submitted, by

OLIVER WOLCOTT, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *November 30th, 1797.*

A.

Statement of the Purchases of Public Stock by the Agents to the Trustees named in the Act for the Reduction of the Public Debt.

	Six per cent stock.	Three per cent. stock.	Deferred stock.	Amount of the several species of stock.	Moneys expended in purchasing debt.
Total amount of stock purchased by the agents to the trustees, as per report to the House of Representatives, dated 16th December, 1796,	\$907,816 64	\$511,860 63	\$887,984 44	\$2,307,661 71	\$1,618,936 04
<p>I do hereby certify, that the trustees named in the acts for the reduction of the public debt, have credit on the books of the several stocks at the treasury of the United States, for the sums above stated, in the several columns of six per cent., three per cent., and deferred stock; and the amount thereof, being public debt, extinguished by their purchases, is two millions three hundred and seven thousand six hundred and sixty-one dollars and seventy-one cents, for which the sum of one million six hundred and eighteen thousand nine hundred and thirty-six dollars and four cents, in specie, was paid from the public treasury, from the following funds, viz:</p> <p>Surplus duties to the end of the year 1790, \$957,770 65: amount purchased therewith, Loan of \$2,000,000, - - - - - 434,901 89: amount purchased therewith, Interest on stock purchased and redeemed, 226,263 50: amount purchased therewith, \$1,618,936 04</p>	\$439,016 12	\$401,072 90	\$631,786 86	\$1,471,875 88	
	353,604 95	31,731 94	137,588 66	522,925 55	
	115,195 57	79,055 79	118,608 92	312,860 28	
	\$907,816 64	\$511,860 63	\$887,984 44	\$2,307,661 71	

TREASURY DEPARTMENT, REGISTER'S OFFICE, November 21, 1797.

JOSEPH NOURSE, Register.

B.

No. 9,074.

TREASURY DEPARTMENT, *Auditor's Office*, July 20, 1797.

I have examined an account between the United States and the President, Directors, and Company, of the Bank of the United States, agents for the sale of bank stock, and find that they stand chargeable on said account as follows, viz:

To proceeds of 620 shares of the capital stock of said bank, belonging to the United States, sold pursuant to instructions from the Secretary of the Treasury, founded on "An act making provision for the payment of certain debts of the United States," passed on the 31st May, 1796, amounting, per statement and account sales herewith, to - - - - - \$304,260 00

I also find that the said President, Directors, and Company, are entitled to the following credit, viz:

By warrants in favor of the Treasurer, for amount of warrant No. 227, on them, dated June 30, 1797, \$304,260 00

The statement and vouchers, on which this report is founded, are herewith transmitted, for the decision of the Comptroller of the Treasury thereon.

R. HARRISON, *Auditor*.

To JOHN STEELE, Esq., *Comptroller of the Treasury*.

TREASURY DEPARTMENT, COMPTROLLER'S OFFICE, July 22, 1797.

Admitted and certified.

JOHN STEELE, *Comptroller*.

To the Register.

DR. { *The President, Directors, and Company, of the Bank of the United States, Agents for the sale of Bank Stock, in account current with the United States.* } CR.

To proceeds of 620 shares of the capital stock of said bank, belonging to the United States, sold pursuant to instructions from the Secretary of the Treasury, founded on "An act of Congress making provision for the payment of certain debts of the United States," passed on the 31st May, 1796, per account sales herewith, - - - - -	\$304,260 00	By warrants in favor of the Treasurer, for amount of warrant No. 227, on them, dated June 30, 1797, - - -	\$304,260 00 <hr/> \$304,260 00
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AUDITOR'S OFFICE, July 20, 1797.

Stated by

JOHN GIBSON.

COMPTROLLER'S OFFICE, July 21, 1797.

Examined.

ANDREW ROSS.

A particular account of the sales of six hundred and twenty shares in the Bank of the United States, being a part of five thousand shares subscribed to the said bank by the United States, under the act of incorporation, dated the 25th February, 1791, and which the Commissioners of the Sinking Fund sold, under the authorities contained in the "Act making provision for the payment of certain debts of the United States," passed the 31st May, 1796.

Date of sale.	To whom sold.	Drawer of Note.	Endorsers.	When due.	Amount.	Number of shares.	Rate per cent.	Place of residence.
1797.				1797.				
April 11,	Samuel Sterett, - -	Samuel Sterett, - -	T. and J. Ketland, and Geo. Harrison, -	June 10,	\$8,160	100	at 20 per cent. advance.	
	Ditto, - - - -	Ditto, - - - -	Willings and Francis, and George Harrison, -	" 10,	8,160			
	Ditto, - - - -	John Leany, - - - -	Jas. Crawford and Co., and W. Knox and Co. -	" 10,	15,840			
	Ditto, - - - -	Francis and John West, -	N. and J. Frazier, and C. Nesbitt and Co. -	" 13,	7,680			
	Ditto, - - - -	Ditto, - - - -	John Donaldson, and C. Nesbitt and Co. -	" 13,	8,160			
	William Bingham, - -	William Crammond, - -	Willings and Francis, and W. Bingham, -	" 12,	14,400			
	Willings and Francis, -	Willings and Francis, -	W. Bingham, and Willings and Francis, -	" 12,	60,000			
	Henry Kuhl, - - - -	Henry Kuhl, - - - -	Frederick Kuhl and George Simpson, -	" 11,	4,800			
	T. Willing, - - - -	Thomas Willing, - - - -	W. Bingham and Geo. Willing, - - - -	" 13,	7,680			
	Joseph Anthony, - -	Joseph Anthony, - -	Robert Smith and A. C. Dawes, - - - -	" 13,	380			
	Ditto, - - - -	Joseph Anthony, Jr. -	Brown and Ives, and J. Anthony and Co. -	" 13,	2,500			
15,	David Jackson, - - -	David Jackson, - - - -	H. and S. Johnson, and C. and Robert Smith, -	" 14,	5,000	10	at 25 per cent.	
18,	John Coles, - - - -	Wm. Crammond, - - - -	L. de Noailles and J. Coles, - - - -	" 17,	12,500	25		
	John Vaughan, - - -	John Vaughan, - - - -	John Miller, Jr. and W. Bell, - - - -	" 17,	5,000	10	Ditto.	New York.
	John Steinmetz, - - -	John Steinmetz, - - - -	J. Steinmetz, Jr. Jos. Ball, & Adam Zantzinger, -	" 17,	10,000	20	Ditto.	
19,	Comfort Sands, - - -	Comfort Sands, - - - -	H. & S. Johnson & Co. and J. C. Clason & Co. -	" 18,	12,500	25	Ditto.	
20,	John Miller, Jr. & Co. -	John Miller, Jr. and Co. -	Robert Smith and Co. and J. C. Stocker, -	" 19,	7,500	15	Ditto.	
21,	John Vaughan, - - -	John Vaughan, - - - -	Samuel Sterett, Ross, and Simpson, -	" 20,	5,000	10	Ditto.	
			S. Delany and Geo. Latimer, - - - -					
24,	Charles Baring, Jr. -	Charles Baring, Jr. - -	John Ashley and Peter Blight, - - - -	" 23,	10,000	20	Ditto.	
	John Ashley, - - - -	John Ashley, - - - -	Charles Baring, Jr., and P. Blight, - - - -	" 23,	10,000	20	Ditto.	
	Geo. Harrison, - - -	G. Harrison, - - - -	W. Read & Co. J. W. Francis & Ross & Simpson, -	" 23,	10,000	20	Ditto.	
	T. and J. Ketland, - -	T. and J. Ketland, - -	Simon Walker and John Ashley, - - - -	" 20,	10,000	20	Ditto.	
25,	Philips Crammond and Co. -	Philips Crammond and Co. -	John Travis, and Willings and Francis, -	" 24,	10,000	20	Ditto.	
	John Donaldson, - - -	J. Donaldson, - - - -	Edward Milnor and James Crawford, -	" 24,	1,500	3	Ditto.	
	Henry Philips, - - -	Henry Philips, - - - -	P. Nicklin and Co., J. Waddington, -	" 24,	10,000	20	Ditto.	
	John Travis, - - - -	John Travis, - - - -	P. Crammond & Co. and Rob't Smith & Co. -	" 24,	10,000	20	Ditto.	
26,	Samuel Ward, - - - -	S. Ward, - - - -	W. Constable and J. Shaw, - - - -	" 25,	25,000	50	Ditto.	
28,	John Atkinson, - - -	John Atkinson, - - - -	H. and S. Johnson and Co. - - - -	" 27,	6,500	13	Ditto. }	
	H. and S. Johnson and Co. -	H. and S. Johnson and Co. -	John Atkinson, - - - -	" 27,	6,000	12	Ditto. }	
					\$304,260	620		

287 shares, at 480 dollars, is \$137,760
 333 shares, at 500 dollars, is 166,500
620 \$304,260

E. E.

G. SIMPSON, Cashier.

Examined.

J. G.

I certify that the foregoing statement No. 9,074, dated in the Auditor's Office the 20th July, 1797, and admitted and certified by the Comptroller of the Treasury, the 22d following, together with a particular statement of the sales of 620 shares in the Bank of the United States, are true copies of the original documents filed on record in this office.

TREASURY DEPARTMENT, Register's Office, November 21, 1797.

JOSEPH NOURSE, Register.

C.

No. 9,313.

TREASURY DEPARTMENT, *Auditor's Office, November 29, 1797.*

I have examined and adjusted an account between the United States and the President, Directors, and Company of the Bank of New York, agents for the sale of six per cent. stock, and find that they stand chargeable on said account:

To proceeds of 80,000 dollars of said stock, sold pursuant to instructions from the Secretary of the Treasury, founded on "An act making provision for the payment of certain debts of the United States," passed on the 31st May, 1796, amounting, per statement and account sales herewith, to dollars 70,000

I also find that the said President, Directors, and Company, are entitled to the following credit on said account: By warrants in favor of the Treasurer for amount of warrant No. 2, on them, dated November 14, 1797. \$70,000

The statement and cancelled warrant, on which this report is founded, are herewith transmitted, for the decision of the Comptroller of the Treasury thereon.

P. FERRALL, *Principal Clerk.*

To JOHN STEELE, Esq, *Comptroller of the Treasury.*

TREASURY DEPARTMENT, *Comptroller's Office, November 30, 1797.*

Admitted and certified.

JOHN STEELE, *Comptroller.*

To the Register.

DR. { *The President, Directors, and Company of the Bank of New York, agents for the sale of six per cent. stock, in account with the United States.* } CR.

To proceeds of 80,000 dollars of said stock, sold pursuant to instructions from the Secretary of the Treasury, founded on an act making provision for the payment of certain debts of the United States, passed on the 31st May, 1796, amounting, per account sales herewith, to

\$70,000

By warrants in favor of the Treasurer, for amount of warrant No. 2, on them, dated November 14, 1797, for

\$70,000

AUDITOR'S OFFICE, *November 29, 1797.*

P. FERRALL.

COMPTROLLER'S OFFICE, *29th November, 1797.*

Examined.

J. REDDALL.

Account of sales of Six per cent. Stock, made by the Bank of New York, for account of the United States.

1797.

March. 1. Eighty thousand dollars of six per cent. stock, sold this day to the New York Insurance Company, at seventeen shillings and six pence in the pound, one half payable in cash, the other half in sixty days,

\$70,000

BANK OF NEW YORK, *1st March, 1797.*

CHAS. WILKES, *Cashier.*

TREASURY DEPARTMENT, *Register's Office, November 30, 1797.*

I certify that the foregoing treasury statements, No. 9,313, and account sales of 6 per cent. stock, are true copies of the originals, on file in this office.

JOSEPH NOURSE, *Register.*

D.

Statement of moneys arising from interest on stock transferred to the United States, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 8th May, 1792, and agreeably to a statement made at the treasury, No. 8,512, dated January 4, 1797, viz:

March 31, 1796,	-	-	-	-	-	\$22,122	35
June 30, 1796,	-	-	-	-	-	22,134	16
September 30, 1796,	-	-	-	-	-	22,769	12
December 31, 1796,	-	-	-	-	-	22,133	94
						<u>\$89,159</u>	<u>57</u>

Eighty nine thousand one hundred fifty-nine dollars and fifty seven cents.

TREASURY DEPARTMENT, *Register's Office, November 21, 1797.*

JOSEPH NOURSE, *Register.*

Statement of moneys arising from the payment of debt which originated prior to the present constitution, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 3d March, 1795, and agreeably to a statement made at the treasury, No. 8,512, dated January 4, 1797, viz:

From Messrs. Furman and Hunt, for balance of their account in the quartermaster general's department,	-	-	-	-	-	\$5	94
From Robert Townsend Hoe, for damaged tobacco, sold by the commissioner of loans, in the State of Virginia, on public account,	-	-	-	-	-	37	44
From Edward Carrington, late deputy quartermaster general, received by him for public property sold,	-	-	-	-	-	1,846	85
From ditto, for so much received by him from the estate of George Webb, late receiver of taxes in the State of Virginia,	-	-	-	-	-	1,330	62
From James Lovell, late receiver of continental taxes for the State of Massachusetts, being the balance due by him,	-	-	-	-	-	1,999	79
From Edward Carrington, late deputy quartermaster general, received by him in part of a balance due by Brasmus Gill and company,	-	-	-	-	-	375	
From ditto, received by him for public property sold,	-	-	-	-	-	629	34

From Rufus King, administrator to the estate of John Alsop, deceased, on account of sundry balances due by said Alsop, and others,	2,871 15	
From the estate of Thomas Huggins, deceased, in part of a balance found due by him, as late assistant commissary of purchases in Maryland,	1,178 25	
		\$10,274 38

Ten thousand two hundred seventy-four dollars and thirty-eight cents.

TREASURY DEPARTMENT, *Register's Office*, November 21, 1797.

JOSEPH NOURSE, *Register*.

5th CONGRESS.]

No. 117.

[2d SESSION.]

FOREIGN COINS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 11, 1797.

Mr. VENABLE, from the Committee to whom it was referred to inquire whether any, and what, alterations were necessary in the law, entitled "An act regulating foreign coins, and for other purposes," made the following report:

That it appears, from the best information they can obtain, that very little of the silver coin of the United States has circulated at any considerable distance from the mint, especially in the interior parts of the country.

That, by the operation of the law, which provided that, at the expiration of three years after the coinage of gold and silver should commence at the mint, all foreign silver coins, except Spanish milled dollars, and the parts of such dollars, should cease to be a legal tender, considerable embarrassments have been produced, and many losses sustained, as a very considerable quantity of foreign silver coins, other than Spanish milled dollars, and the parts of such dollars, was, at that time, in circulation.

Your committee also find, that, by the operation of the said act, all foreign gold coins will cease to be a legal tender, after the thirty-first day of July next; that a great quantity of it is now in circulation, and must necessarily continue so, until that period arrives, as it will be scarcely possible for the mint, on its present establishment, to coin a sufficient quantity to replace it.

Your committee are, therefore, of opinion, that provision ought to be made by law, authorizing and requiring the collectors of the revenue to receive, in discharge of all demands of the United States, foreign silver coins, other than Spanish milled dollars, and the parts of such dollars, at the rates, and under the regulations, by which they were receivable before the fifteenth day of October last; that this regulation should continue for two years, and until the end of the next session of Congress thereafter; and that so much of the said act, as relates to the circulation of foreign gold coins, be suspended for the like time.

[CIRCULAR.]

To the Collectors of the Customs and Supervisors of the Revenue.

TREASURY DEPARTMENT, *November 28th*, 1797.

SIR:

In consequence of the proclamation of the President of the United States, of the 22d of July, 1797, founded on the act of Congress, passed on the ninth day of February, 1793, entitled "An act regulating foreign coins, and for other purposes," all foreign silver coins, except Spanish milled dollars, and parts of such dollars, ceased to be a legal tender for the payment of any debts or demands, after the fifteenth day of October last.

The President and Directors of the Bank of the United States having, however, manifested their consent to receive French crowns, and other foreign silver coins, at the rates at which the same were current, and a legal tender, prior to the time mentioned in the President's proclamation, it has been deemed advisable to permit the said foreign coins to be received in payment of the revenues of the United States, on the terms and conditions prescribed in the act of Congress of February 9th, 1793, before mentioned.

To obviate inconveniences which may attend the negotiation of treasury drafts, the supervisors and collectors are, however, requested to specify, in their weekly returns to this Department, the sums which may, from time to time, remain in their possession, of foreign silver coins, which are not, by law, a tender in payment of debts; they are also requested to give information whether the said coins are, or are not, current, by common consent, to the end that such measures may be adopted, for the collection of the revenue, as circumstances shall be found to require.

I am, with consideration, sir, your obedient servant.

5th CONGRESS.]

No. 118.

[2d SESSION.]

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 19, 1797.

The Director of the Mint, in obedience to the order of the House of Representatives of the United States of yesterday, begs leave to report:

The enclosed statements, Nos. 1, 2, 3, and 4, being those required by said order, it is thought prudent to take into the mint no more bullion than may be acted upon in one mass or deposit, when it comes from any of the banks of this city, from whence it can be had in a very short time, when wanted. It is for this reason that other deposits, which are ready to be made by the Bank of the United States, have not been lodged in the mint, but are waiting the completion of the coinage now in hand. The expected deposits from different banks in this city and New York, as far as the Director has been informed, may amount to above three hundred thousand dollars in French crowns. These are expected to be received into the mint by limited deposits, as fast as the prior ones are paid off. When there is a sufficient quantity of bullion to keep one press striking, this will be at the rate of about eighteen or twenty thousand dollars per week. The gold coinage increases in amount in proportion to its additional value.

ELIAS BOUDINOT, *Director*.

MINT OF THE UNITED STATES, *19th December*, 1797.

It should be remembered that the mint was shut up during the prevalence of the yellow fever in the city.

No. 1.

A statement of gold bullion deposited in the mint of the United States, from November 29, 1796, (the date of the Director's last report) to this day, inclusive.

When received.	By whom deposited.	Description of bullion.	Standard weight.			Value.
			Ounces.	dwt.	grs.	Dolls. cts. ms.
1796.						
Nov. 30	John Alsop, - - - - -	Ingots.	78	19	12	1,404 0 0
8	Benjamin Goodhue, - - - - -	Clippings and coins.	20	7	17	362 40 5
13	Joseph Richardson, - - - - -	Ingots.	18	5	12	324 88 5
26	Claudius F. Rousset, - - - - -	Ditto.	33	9	6	594 88 5
1797.						
Jan. 2	Joshua B. Bond, - - - - -	Ditto.	19	2	18	340 22 0
Feb. 11	Joseph Richardson, - - - - -	Ditto.	16	11	5	294 40 5
March 1	Joseph Lownes, - - - - -	Ditto.	91	6	10	1,623 48 0
9	Joseph Richardson, - - - - -	Ditto.	24	8	7	434 3 5
20	S. Pickering Gardner, - - - - -	Ditto.	71	8	6	1,269 55 5
29	Bank of the United States, - - - - -	For. coins.	485	8	0	8,629 33 0
April 10	Do. do. do. - - - - -	Ditto.	901	11	0	16,027 55 5
20	Do. do. do. - - - - -	Ditto.	1,003	12	0	17,841 77 5
May 5	James Yard, - - - - -	Dust.	169	12	15	3,015 66 5
11	Joseph Richardson, - - - - -	Ingots.	19	6	4	343 25 5
	Bank of the United States, - - - - -	For. coins.	997	16	0	17,738 66 5
	Joseph Lownes, - - - - -	Ingots.	20	10	9	364 77 5
June 9	Bank of the United States, - - - - -	For. coins.	993	0	0	17,653 33 0
10	Joseph Richardson, - - - - -	Ingots.	20	2	9	357 66 5
	William Bell, - - - - -	Dust.	563	12	0	10,019 55 5
13	Joseph Pontalby, - - - - -	Ingots.	111	7	22	1,980 37 0
28	Elliston and John Perot, - - - - -	Ditto.	54	6	12	965 77 5
July 8	Joseph Lownes, - - - - -	Ditto.	41	9	18	737 55 5
17	John B. Wallace, - - - - -	Ditto.	27	18	0	496 0 0
Nov. 29	George Simpson, - - - - -	Ditto.	30	4	18	537 55 5
Dec. 1	Elliston and John Perot, - - - - -	Ditto.	41	9	11	737 29 5
9	James Yard, - - - - -	Dust.	113	4	4	2,012 59 0
13	Charles Lee, - - - - -	For. coins.	29	5	10	520 37 0
			5,997	15	9	106,626 95 0

MINT OF THE UNITED STATES, *Treasurer's Office, December 18, 1797.*

For BENJAMIN RUSH, *Treasurer.* NATH. THOMAS, *Clerk.*

No. 2.

A statement of silver bullion deposited in the mint of the United States, from November 29th, 1796, (the date of the Director's last report) to this day, inclusive.

When received.	By whom deposited.	Description of bullion.	Standard weight.			Value.
			Ounces.	dwt.	grs.	Dolls. cts. ms.
1797.						
Jan. 9	Nathaniel Thomas, - - - - -	Ingots.	204	5	0	235 67 0
Feb. 16	John S. Sherborne, - - - - -	Sp. dollars.	390	0	0	450 0 0
March 10	John B. Wallace, - - - - -	Fr. crowns.	866	13	8	1,000 0 0
April 19	Nathaniel Thomas, - - - - -	Sp. dollars.	433	6	0	499 96 0
28	John B. Wallace, - - - - -	Fr. crowns.	866	13	8	1,000 0 0
May 2	Do. do. - - - - -	Ditto.	866	13	8	1,000 0 0
11	Nathaniel Thomas, - - - - -	Sp. dollars.	390	0	0	450 0 0
15	Bank of Pennsylvania, - - - - -	Fr. crowns.	866	13	8	1,000 0 0
19	Joseph Richardson, - - - - -	Ingots.	423	7	12	488 50 5
June 5	John E. Van Alen, - - - - -	Sp. dollars.	656	10	0	757 50 0
9	John Foley, - - - - -	Ingots.	3,494	4	0	4,031 76 5
	Joseph Richardson, - - - - -	Ditto.	230	14	12	266 22 0
17	Do. do. - - - - -	Ditto.	208	9	0	240 52 0
	Thomas Jefferson, - - - - -	Sp. dollars.	260	0	0	300 0 0
July 29	John Carrell, - - - - -	Ingots.	347	7	0	400 78 5
	Joseph Richardson, - - - - -	Ditto.	557	1	0	642 75 0
	Bank of the United States, - - - - -	Ditto.	946	14	0	1,092 34 5
Aug. 17	David Ott, - - - - -	Ditto.	375	14	0	433 50 0
Nov. 29	Bank of the United States, - - - - -	Ditto.	1,800	2	0	2,077 3 5
	Bank of North America, - - - - -	Fr. crowns.	25,915	3	0	29,902 9 5
Dec. 12	Bank of the United States, - - - - -	Ingots.	2,051	10	0	2,367 11 5
			42,151	0	8	48,635 76 5

MINT OF THE UNITED STATES, *Treasurer's Office, December 18, 1797.*

For BENJAMIN RUSH, *Treasurer.* NATH. THOMAS, *Clerk.*

No. 3.

A statement of the denomination and value of silver coins, issued from the mint of the United States, from the 29th of November, 1796, (the date of the Director's last report) to this day, inclusive.

Dollars.	Half Dollars.	Quarter Dollars.	Dimes.	Half Dimes.
12,546	3,918	252	25,261	44,527
Total, Dollars, 19,320 45				

MINT OF THE UNITED STATES, *Treasurer's Office, December 18, 1797.*

For BENJAMIN RUSH, *Treasurer.* NATH. THOMAS, *Clerk.*

N. B. There are now in the mint, nearly ready for delivery, about thirty-four thousand dollars in silver coins.

No. 4.

A statement of the denomination and value of gold coins, issued from the mint of the United States, from the 29th of November, 1796, (the date of the Director's last report) to this day, inclusive.

Eagles.	Half Eagles.	Quarter Eagles.
9,177	6,406	1,756
Value in Dollars, 128,190.		

MINT OF THE UNITED STATES, *Treasurer's Office, December 18, 1797.*

For BENJAMIN RUSH, *Treasurer.* NATH. THOMAS, *Clerk.*

5th CONGRESS.]

No. 119.

[2d SESSION.]

DRAWBACK AND REDUCTION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES ON THE 2D OF JANUARY, 1798.

Mr. LIVINGSTON, from the Committee on Commerce and Manufactures, to whom were referred the petition of Peter Aupoix, and the memorial of William White, made the following reports:

[PETER AUPOIX.]

That he prays the allowance of a drawback upon a quantity of goods exported by him from the United States, at the port of New York, in the month of October, one thousand seven hundred and ninety-five.

On this application, the following facts appeared to the satisfaction of your committee:

That the goods in question were duly entered for re-exportation, in three parcels, and at three different days, at the custom house, in the said port of New York; that the necessary notice was given to the collector, with the description of the goods, and the names of the importers, and the places from whence, and vessels in which, the same were respectively imported; that proof was made by the respective importers, and persons through whose hands the said goods had passed, of the identity of the goods; that the same were regularly inspected by the officers of the revenue, and found to correspond with the description on which a permit was given by the collector, for the lading, which was performed under the superintendance of the officer who inspected the same. But that the exporter's oath of his intention to export the goods, and that he would not re-land them, was omitted in all the entries, and the bond in one of them.

Your committee further find, that the goods were really exported, and the proper certificates produced to prove their being landed in a foreign port.

Your committee also find, that these circumstances were submitted to the comptroller, by the late collector of the port of New York, and that his answer leaves the relief as a matter of discretion to the collector; but that the person now filling that office does not think fit to exercise any discretion on the subject, as the transaction took place in the time of his predecessor.

The committee have also been informed, that, as the time for taking the oath, and giving the bond, is not precisely fixed by law, the collectors of different ports have generally received them after the entry, and that this would, probably, have been done in the case of the petitioner, if he had not sailed in the vessel that carried his goods.

Though your committee are extremely loath to afford relief in cases of non-compliance with the regulations prescribed for the collection of the revenue, yet they think it essential to justice, and the interest of commerce, that such cases of unintentional omissions as can be relieved without opening a door to fraud, ought to be favorably heard. They deem this a case of that nature, and therefore recommend that the following resolution be adopted, to wit:

Resolved, That relief ought to be granted to Pierre Aupoix, according to the prayer of his petition.

[WILLIAM WHITE.]

That the memorialist seeks for a reduction of the duties on certain wines imported by him into the port of Boston, under the denomination of Sherry and San Lucar wines, but which are stated to have been about thirty per cent. below the usual value of wines of those denominations.

Though the fact is made to appear to the committee by the documents accompanying the memorial, yet they think the bad quality of an article which pays a specific duty not ad valorem, is no reason for reducing the duty, and that a contrary doctrine would go to place all the articles paying an enumerated duty, on a level with those paying duties ad valorem, which they presume was not intended by the Legislature.

The committee are therefore of opinion that the prayer of the memorial of the said William White ought not to be granted.