



## 5.3 THE PROBLEM OF COLONIAL TAXATION

<b>STAMP ACT</b>	British Minister of Finance Grenville passed the Stamp Act to raise revenue for colonial defense. The STAMP ACT (March 1765) placed a tax in the form of a revenue stamp on documents that affected all the colonists: various legal documents, newspapers, and pamphlets. The act decreed that offenders would be tried in British admiralty courts without benefit of a jury.
<b>Colonial Interpretation</b>	<p>The Stamp Act raised two issues for the colonists:</p> <ul style="list-style-type: none"> <li>■ ACTUAL (local) vs. VIRTUAL (remote) representation.</li> <li>■ EXTERNAL (for regulation of trade) vs. INTERNAL (for the single purpose of revenue) taxation.</li> </ul> <p>From the colonies' point of view, it was impossible to consider themselves represented in Parliament unless they actually elected members to the House of Commons. But this idea conflicted with the English principle of "virtual representation," according to which each member of Parliament represented the interests of the whole country.</p>
<b>Colonial Reaction</b>	<p>In response to the Stamp Act, the colonists called a STAMP ACT CONGRESS, a meeting of colonial representatives organized to oppose the Stamp Act. They declared the act unconstitutional because it was taxation without representation. In provisions III-V of the <i>Resolution of the Stamp Act Congress</i> (1765), they made their position clear:</p> <p style="padding-left: 40px;"><i>III. That it is inseparably essential to the freedom of a people, and the undoubted right of Englishmen, that no taxes be imposed on them but with their own consent, given personally or by their representatives.</i></p> <p style="padding-left: 40px;"><i>IV. That the people of these colonies are not, and from their local circumstances cannot be, represented in the House of Commons in Great Britain.</i></p> <p style="padding-left: 40px;"><i>V. That the only representatives of the people of these colonies are persons chosen therein by themselves, and that no taxes ever have been, or can be constitutionally imposed on them, but by their respective legislatures.</i></p> <p>The colonists initiated these actions:</p> <ul style="list-style-type: none"> <li>■ A BOYCOTT of British goods.</li> <li>■ Enforcement by the SONS OF LIBERTY – radicals who employed violence to enforce the boycott against British goods.</li> <li>■ EDITORIALS and PAMPHLETS printed to spread the cause of patriotism</li> </ul>
<b>British Counteraction</b>	Economically affected by the boycott, British merchants put pressure on Parliament to repeal the Stamp Act. Parliament REPEALED the Stamp Act but at the same time passed the DECLARATORY ACT (1766), which said that England's authority to legislate for the colonies was absolute.
<b>TOWNSHEND ACTS</b>	TOWNSHEND ACTS (1767) placed duties on paint, lead, paper, and tea imported from England to America to raise revenue for governors' and judges' salaries. This was an external tax said Townshend.
<b>Colonial Interpretation</b>	The colonists disagreed that it was an external tax because its purpose was to raise revenue. They questioned power of Parliament to tax colonies at all because colonies were not actually represented.

<p><b>Colonial Reaction</b></p>	<p>The colonists reacted with:</p> <ul style="list-style-type: none"> <li>■ BOYCOTTS</li> <li>■ VIOLENCE</li> <li>■ BOSTON MASSACRE (1770) – Crowd was harassing a customs officer. A British soldier inadvertently fired into the crowd. Resulted in the death of four colonists. Some evidence that revolutionary sympathizers provoked the incident.</li> </ul>
<p><b>British Counteraction</b></p>	<p>Great Britain REPEALED the duties (1770) except for a tea tax which maintained the principle of the Declaratory Act.</p>
<p><b>CALM 1770-1773</b></p>	<p>During the period of calm between 1770 and 1773, COMMITTEES OF CORRESPONDENCE formed to keep the cause of revolution alive.</p>
<p><b>TEA ACT</b></p>	<p>When the East India Co. needed economic assistance, Parliament passed THE TEA ACT (1773). which granted to the East India Co. a monopoly on the sale of tea to the colonies.</p>
<p><b>Colonial Interpretation</b></p>	<p>The colonists felt that Parliament was not concerned about the economic well-being of colonies.</p>
<p><b>Colonial Reaction</b></p>	<p>This angered colonial MERCHANTS. SMUGGLERS who dealt in tea joined the RADICAL AGITATORS and together they organized resistance to the landing of tea in the ports of NY, PHILADELPHIA, and ANNAPLIS.</p> <p>In Boston, the act of resistance took the form of the BOSTON TEA PARTY (1773). Disguised as Mohawk Indians, Bostonians boarded the ships in the harbor and threw the tea overboard.</p>
<p><b>British Counteraction</b></p>	<p>Great Britain countered with the INTOLERABLE ACTS (1774):</p> <ul style="list-style-type: none"> <li>■ Port of Boston was closed until the tea was paid for.</li> <li>■ Quartering Act required the colonists to pay for the room and board of British troops.</li> <li>■ Administration of Justice Act allowed a judge to try any case in any part of America or England.</li> <li>■ Regulation of Government Act all but terminated self-government in Massachusetts. It gave the royal governor real power and severely limited any legislative power.</li> </ul>
<p><b>Colonial Interpretation</b></p>	<p>The Intolerable Acts were open proof to colonists of a conspiracy theory (the British were trying to take self-government away from them, not giving them a chance for a fair trial).</p>
<p><b>Colonial Reaction</b></p>	<p>The FIRST CONTINENTAL CONGRESS (1774) met in Carpenters Hall in Philadelphia to discuss the plight of the colonies and took the following action::</p> <ul style="list-style-type: none"> <li>■ Defeated by one vote the MODERATE plan for reconciliation.</li> <li>■ Endorsed the SUFFOLK RESOLVES which denounced British policy, advocated raising colonial troops, and urged suspension of all trade with England.</li> <li>■ Drew up a DECLARATION OF RIGHTS AND GRIEVANCES listing the colonial wrongs and affirming the belief in no taxation without representation.</li> <li>■ Formed the CONTINENTAL ASSOCIATION to enforce the ban on trade.</li> </ul>
<p><b>British Counteraction</b></p>	<p>Great Britain sent troops to America to watch what the colonists were doing. The result was the confrontation at the Battle of LEXINGTON AND CONCORD (April 1775)</p>
<p><b>Colonial Reaction</b></p>	<p>The SECOND CONTINENTAL CONGRESS (May 1775) with representatives from all thirteen colonies met in Philadelphia and took the following action:</p> <ul style="list-style-type: none"> <li>■ A CONTINENTAL ARMY was established with George Washington as commander-in-chief.</li> <li>■ A DECLATION OF THE CAUSES AND NECESSITY OF TAKING UP ARMS was drawn up stating that the British government had forced the American people to choose between submission to tyranny or résistance by force, and that they had chosen to resist.</li> </ul>

<p><b>British Counteraction</b></p>	<ul style="list-style-type: none"> <li>■ An OLIVE BRANCH PETITION embodying a hope for reconciliation was sent to the Crown.</li> </ul> <p>Great Britain:</p> <ul style="list-style-type: none"> <li>■ Issued a proclamation branding the Americans as rebels.</li> <li>■ Spurned the petition.</li> <li>■ Began to hire Hessians for the war to come.</li> <li>■ Banned all trade with the colonies</li> </ul>
<p><b>MOVING TOWARD INDEPENDENCE</b></p>	<p>Events were driving toward separation:</p> <ul style="list-style-type: none"> <li>■ There was the great fact of the continuing war.</li> <li>■ British government revealed a more and more inflexible attitude.</li> <li>■ Finally, in December, George III declared the thirteen colonies entirely outside his protection and all ports under blockade by the British fleet.</li> </ul> <p>Thus, as the year 1775 came to a close, it was increasingly obvious that compromise between Great Britain and the thirteen colonies was impossible.</p>
<p><b>THOMAS PAINE'S COMMON SENSE</b></p>	<p>In January, 1776, Thomas Paine published <i>Common Sense</i>, a fifty-page pamphlet that spelled out his arguments for full independence from Great Britain. It was an immediate sensation. Close to 150,000 copies were sold within three months, and possibly as many as 500,000 copies total, to a colonial population of but two and half million people. More than any other single publication, Paine's <i>Common Sense</i> changed public opinion in favor of seeking independence from Great Britain:</p> <p style="text-align: center;"><i>A government of our own is our natural right; and when a man seriously reflects on the precariousness of human affairs, he will become convinced, that it is infinitely wiser and safer to form a constitution of our own in a cool deliberate manner, while we have it in our power, than to trust such an interesting event to time and chance...</i></p> <p style="text-align: center;"><i>O ye that love mankind! Ye that dare oppose not only the tyranny but the tyrant, stand forth! Every spot of the old world is overrun with oppression. Freedom hath been hunted round the globe. Asia and Africa have long expelled her. Europe regards her like a stranger and England hath given her warning to depart. O receive the fugitive, and prepare in time an asylum for all mankind.</i></p>
<p><b>DISCUSSION QUESTIONS</b></p>	<p><b>During this period, many colonists were unhappy with the taxes and duties imposed by the British. Think about what it may have been like to live with these taxes and requirements. How would you have reacted?</b></p> <p><b>Imagine that you are one of the following: one of the Sons of Liberty, a merchant, a farmer, a trader, or a person who needs to buy goods for the winter. How would you feel? What would you do? What would you hope to accomplish?</b></p> <p><b>Defend this statement from the British point of view: "Since the American colonists are British subjects, the British have every right to tax them."</b></p> <p><b>Do people in the United States today always get to vote on whether or not they are taxed? What makes the situation in the United States today different from the situation in colonial times?</b></p> <p><b>Are there ways other than collecting taxes to get the money needed to run a government? If you were in charge of a government, would you collect taxes from your people? Or would you get money in some other way? Explain.</b></p>