Investigation: Taxation

In 1765 the English Parliament passed a new law—the Stamp Act—to raise money from the colonies. The trade laws passed earlier had regulated colonial trade with England and other countries. This new law was the first direct tax Britain had placed on the colonies. The act required colonists to use paper or parchment from England for documents; this paper was “stamped” (embossed) by officials to show that the required tax was paid.

Taxation is an important part of most economic systems. What’s the difference between a fair tax and an unfair one? Investigate and describe your opinion.

Use the information below to decide how much hardship was caused by the stamp tax. Record your conclusions. (The value of money is described on the next page.)

<table>
<thead>
<tr>
<th>The Stamp Act</th>
<th>Passed March 22, 1965</th>
</tr>
</thead>
<tbody>
<tr>
<td>An Act of Parliament</td>
<td>Effective November 1, 1765</td>
</tr>
<tr>
<td>The purpose of this act is to establish a stamp tax in the American colonies to help pay the costs of defending and protecting them.</td>
<td></td>
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<tr>
<td>This tax will be paid on every piece of paper, parchment, or sheepskin used for the following purposes:</td>
<td></td>
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</tbody>
</table>

**Stamp Tax**

- Statements and documents used in court
- Gift transfer records
- Entry into college or university, and diplomas
- Ship’s bill of lading and official clearances for shipping
- Certificates of appointment for officials
- Licenses for selling liquor
- Wills
- Bonds for future payment of money
- Leases, bills of sale, contracts, agreements
- Deeds, mortgages, notarized papers, etc.
- Deck of cards
- Pair of dice
- Pamphlets half sheet or smaller (including newspapers)
- Pamphlets larger than one-half sheet
- Almanacs and calendars

- Three pence (pennies)
- Two pounds
- Two pounds
- Four pence
- Ten shillings
- Twenty shillings
- Five shillings
- Six pence
- Two shillings six pence
- Two shillings three pence
- One shilling
- Ten shillings
- One half penny
- One penny per sheet
- Two pence

All money received by this act shall be paid into His Majesty’s treasury and will be used to defend the colonies.
Investigation: Here and Now

The roads, police and parks where you live are paid for with taxes. That’s just the beginning of a list of things taxes provide. Taxes pay for much else.

Find and list everything you can identify that’s paid for with local, state or federal taxes. Resources such as a telephone directory may be helpful.

Identify the five items on your list you think are most important, and the five you think are least important.

Some taxes, such as sales taxes, make no distinction between the rich and the poor. Both pay the same percentage. Federal (and sometimes state) income taxes are different. People with high incomes must pay a higher percentage. Which kind of tax is fairer? Give reasons for your answer.

Approximate value of money in colonial times:

One-half hour of work = One penny = ½ pound of beef
One-half day of work = One shilling = 2 pounds butter
250 days of work = 25 pounds = 1 cow

*****

12 pence (pennies) = 1 shilling
20 shillings = 1 pound
Investigation: Actions Triggered by Emotions

Shared ideas are a key to understanding societies. Of these ideas, some of the most important are called “values.” As with other ideas, values often differ from society to society.

Values are usually closely linked to feelings and emotions, emotions which tend to grow stronger when the value is threatened or violated. Investigate situations where feelings such as anger are aroused and look for reasons behind the strong feelings, and you’ll generally find an underlying value.

Some values are nearly universal. For example, humans everywhere value security. If you think your life or safety is threatened, you’ll respond with fear or anger. Other values are more specific to particular societies. When different societies come into contact, certain values may conflict.

Aroused emotions and the actions that result are the focus of this section.

<table>
<thead>
<tr>
<th>Threatened value</th>
<th>Aroused emotions</th>
<th>Actions that show emotion</th>
</tr>
</thead>
</table>

The following pieces of data describe some of the actions colonials took to protest the Stamp Act and to try to keep the tax from being enforced.

*For each data piece, identify and list (1) the kind of action being taken, and (2) the level of emotion (low, medium, high) being expressed. Which actions do you think would be most effective in defending threatened values? Explain your choices.*

Resolution by landowners of Essex County, New Jersey, 1765:

We will hate and have contempt and disgust for every person who accepts a job having anything to do with the Stamp Act, or for anyone who will try to take advantage of this Act. We will despise and detest every stamp seller, informer, and anyone who encourages the enforcement of this Act. We will have nothing to do with these people, but to inform them of their evilness.
Beginning in Boston, groups calling themselves "Sons of Liberty" were formed throughout the colonies. Their slogan was "Liberty, Property, and No Stamps." A royal official, Lieutenant Governor Hutchinson, describes some of the actions of the Sons of Liberty in Boston:

Boston, August 14, 1765

Early in the morning, a stuffed dummy was hung from a large tree in the south part of Boston. Signs attached to the dummy said that it represented the distributor of tax stamps for Massachusetts Bay, Andrew Oliver. People who were passing by stopped to view it, and soon others gathered from all parts of the town, and many from nearby towns.

Before night, the dummy was taken down and carried past the townhouse where the governor and royal council were meeting. Thousands of the mob followed the dummy down King Street to Oliver's dock, near which Mr. Oliver had recently erected a building. The mob assumed that this building would be used for a stamp office. They tore this building down within a few minutes.

From there the mob headed for Fort Hill, but since Mr. Oliver's house was on the way, they tried to force their way inside. They broke the windows, beat down the doors, entered, and destroyed part of his furniture. The mob continued in riot until midnight.

[A short time later (August 26th), some Boston residents attacked the house of Lieutenant Governor Hutchinson and destroyed its contents.]

Note: Andrew Oliver was the brother-in-law of Lieutenant Governor Hutchinson.

On the evening of December 16th, 1765, Andrew Oliver received the following letter:

Sir, The respectable inhabitants of the Town of Boston desire that you would, tomorrow, appear under Liberty Tree, at 12 o'clock, to make a public resignation. If you don't do this, Sir, you will bring about the displeasure of The True-born Sons of Liberty. Note this well—provided you do the above, you shall be treated with the greatest politeness and humanity. If not . . . !
This poster was circulated in Boston by the Sons of Liberty:

**WILLIAM JACKSON,**

*an IMPORTER; at the*

**BRAZEN HEAD,**

*North Side of the TOWN-HOUSE,*

*and Opposite the Town-Pump, in Corn-bill, BOSTON.*

*It is desired that the Sons and Daughters of LIBERTY, would not buy any one thing of him, for in so doing they will bring Disgrace upon themselves, and their Posterity, for ever and ever, AMEN.*

September 1765; Lawyers meeting before the New Jersey Supreme Court proposed the following. The strategy was adopted throughout the colonies.

**The Chief Justice:**

If the stamps arrive, do you, as lawyers, intend to purchase them for any necessary legal documents?

**Resolved by everyone present:**

Even if buying stamps might benefit us personally, we refuse to buy stamps. This refusal is for the public good. We will attempt to prevent riots or disorder, but by our refusal to buy the stamps, we will try to get the law repealed.
Another strategy adopted in October 1765 by merchants in New York who traded with Great Britain:

**Resolved:**

We will tell our agents not to ship to this colony any of the goods we have already ordered from Great Britain, unless the Stamp Act be repealed. It is further agreed by everyone that no merchant will sell any goods sent from Great Britain after next January first.

Merchants in Boston, Philadelphia, and other colonial cities made similar agreements.

A newspaper in Connecticut:

There is a tendency for many people here and in surrounding colonies to clothe themselves with cloth that they have made themselves. At Hempstead, Long Island, a company of gentlemen have set up a new wool factory. They have given notices to shopkeepers that they can supply woolen broadcloth, matching any sample, equal in fineness, color and goodness, cheaper than any imported.

It is feared by many who wish well to Great Britain, that the recent Act of Parliament will greatly distress and perhaps ruin some of the British manufacturers. It is thought that, because of this act, less of England’s woolen cloth will be sold here next winter. The loss may be several thousands pounds sterling.
THURSDAY, OCTOBER 31, 1765.

THE PENNSYLVANIA JOURNAL;
AND WEEKLY ADVERTISER.

EXPIRING: In Hopes of a Resurrection to Life again.

I AM farry to be obliged to acquaint my Readers, that as The Stamp Act, is feared to be obligatory upon us after the First of November ensuing, (the fatal To-morning) the Printer of this Paper, unable to bear the Burthen, has thought it expedient to stop a while, in order to deliberate, whether any Methods can be found to elude the Justice forged for us, and escape the insupportable Slavery; which it is hoped, from the just Representations now made against that Act, may be affected. Mean while, I must earnestly Request every Individual of my Subscribers, many of whom have been long behind Hand, that they would immediately Discharge their respective Accounts, that I may be able, not only to support myself during the Interval, but be better prepared to proceed again with this Paper, whenever an opening for that Purpose appears, which I hope will be soon.

WILLIAM BRADFORD.

An Emblem of the Effects of the fatal Stamp

Of the Stamp.
On May 30, 1765, the Virginia legislature—the House of Burgesses—passed the resolutions below. They summarize the main values of the colonials protesting the Stamp Tax. *List these values in your journal.*

We have always shown our loyalty and love for his Majesty. We showed it by being willing to do our part in the last war. We did it because we were certain that our King would never allow our freedom to be taken away.

We were also willing to pay our share of the expenses necessary to keep peace in America. However, because we already have heavy taxes, our ability to pay is limited. We will pay only if the method of raising these taxes is decided by ourselves.

Laws for internal government or taxation should not be passed, except by representatives chosen by the people who will be affected. People are already taxed for the expenses of the last war, to nearly half a million pounds. An increase of that tax load by Parliament would violate the most sacred and valuable principle of the English Constitution.

Such a tax will cause hard times and lack of money. The people here who could not leave would begin to manufacture the things they have imported from England up to now. Because of this, one source of wealth and prosperity for England will cease.

**Further search:** In October 1765, 27 men from nine of the colonies met in New York at a “Stamp Act Congress.” This group, representing colonial legislatures, passed a set of resolutions asking Parliament to do away with the Stamp Act. If you have Internet access, see [http://en.wikisource.org/wiki/Declaration_of_Rights_and_Grievances](http://en.wikisource.org/wiki/Declaration_of_Rights_and_Grievances)

*Identify and list the values of members of Parliament which would probably differ from those of the colonists you’ve listed.*

A Rhode Island newspaper carried this report of conditions in England in late 1765:

We learn from those recently arrived on a ship from Bristol, that the people of England are very unhappy, and are complaining. Nearly 40,000 weavers, glovemakers, and other manufacturers appeared in London waving black flags of protest. These people even surrounded the royal palace and Parliament.

Many manufacturers are almost out of business. They believe it is because of the Acts of Parliament which have left the colonies unable to buy manufactured goods. The Norwich weavers, who a year or two ago supplied vast quantities of cloth to America, are also suffering. These weavers are now gathering and are expected to join the protest, so the law might be changed.
Debate in Parliament in London, 1766:

**Attorney General Yorke:**

We must choose between two evils, and it seems that the best thing we can do is repeal the Stamp Act. If all we do is change the Act, we would look weak. Changing the Act would not quiet the madness in the colonies.

**General Henry Seymour Conway:**

The rebellion in America could be subdued—the force of this country is equal to it—but the conflict is death to both countries. Our troops in America are but about 5,000 men scattered over that immense continent. The men able to carry arms in America are great in number. If we were engaged in a civil war in America, a French and Spanish war would be the consequence, and this, connected with an American war, would be absolute ruin to this country.

Each of the men in the above debate holds two conflicting values. What are these values?

Parliament repealed the Stamp Tax in 1766, but at the same time passed an act stating that they had the absolute right to pass any kind of laws affecting the American colonies.

Investigation: Here and Now

Look for an “issue” causing disagreement and arousing emotions between groups, and beneath the surface you’ll find value differences.

Letters to newspaper editors are almost always written by those with aroused emotions. These letters are clues to the values of the person who wrote the letter.

Sometimes the values are specifically expressed by the writer, but often the letter will only indicate the “surface” reason for writing, and the value must be inferred. For example, a complaint about a city ordinance to control the sound of exhaust pipes or speaker systems may really indicate opposition to authority, or a strong feeling of personal rights.

1. From the “Letters to the Editors” section of a newspaper, identify the focus or issue of each letter.
2. On a scale of one to five (five = very high) identify what you think is the level of emotion of the writer. (Differences in writing skill or style may make this difficult.)
3. Infer the basic value motivating the writer. (In some cases, more than one value may be important.)
4. Identify the value or values of persons likely to disagree with the letter writer.
Acknowledgements/Sources:


Notes for Teachers or Mentors:

This unit is designed to follow the unit, “Colonial Exchange Patterns.”

Much of the American history material on this website was originally part of a secondary level textbook, Idea and Action in American History (Marion Brady and Howard Brady, authors), published by Prentice-Hall in 1977.

Our goals then were the same as our goals now: To use American history as a vehicle to give learners an understanding of the forces of historical change, and to develop their skills in processing information growing out of reality as shown in primary sources.

However, because that textbook was intended to be used in place of the traditional American history text, it was necessary for us to “tell the expected story.” When that story is complex with many details, however, it’s difficult to avoid overwhelming the learner, and what’s learned will soon be forgotten.

One complex focus that’s part of the “expected story” is the period leading to the American Revolution. The implicit question—“What conditions and events led the American colonies to revolt from England?”—has no answer that’s both simple and accurate. In the Prentice-Hall book, we “told the story,” but likely failed to communicate effectively, in spite of our use of primary sources and active inquiry.

Our suggestion, in retrospect, is not to worry about telling the whole story. Instead, learners could focus on one set of pre-revolutionary events in moderate detail (such as those depicted in this unit), as a paradigm for the repeated and escalating confrontation between British authorities and Colonial people. The same historical principle—thwarted values leading to aroused emotions, leading in turn to some form of action—characterized the entire series of events. The main goal of this unit must be to develop learners’ understanding of this principle.

What’s occurring prior to the Revolution is, of course, an example of polarization, which is investigated in some depth in the Investigating American History unit dealing with the events leading to the Civil War.