

Selections from Samuel Johnson's

Taxation No Tyranny

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

"... this the Americans have never openly denied ... but they make this participation of the public burden a duty of very uncertain extent, and imperfect obligation, a duty temporary, occasional and elective, of which they reserve to themselves the right of settling the degree, the time, and the duration, of judging when it may be required and when it has been performed. ..."

Questions to be considered

1)How a colony is constituted, 2)what are the terms of migration as dictated by Nature, or settled by compact, and 3)what social or political rights the man loses or acquires that leaves his country to establish himself in a distant plantation.

First Kind: one part of the community broke off from the rest, "forsook their habitations and put themselves under the command of some favourite of fortune, and with or without the consent of their countrymen, went out to see what better regions they could occupy ... They looked back no more to their former home; they expected no help from those whom they had left behind ..."

Second Kind: Islands and kingdoms seized in the name of a sovereign. "When a new region was gained, a governour was appointed by that power which had given the commission to the conqueror ... territories thus occupied and settled were rightly considered as mere extensions or processes of empire ... and were kept flourishing and spreading by the radical vigour of the mother-country.

"Our colonies therefore, however distant, have been hitherto treated as constituent parts of the British Empire. The inhabitants incorporated by English charters are entitled to all the rights of Englishmen. They are governed by English laws, entitled to English dignities, regulated by English counsels, and protected by English arms; and it seems to follow by consequence not easily avoided, that they are subject to English government, and chargeable by English taxation."

"As man can be but in one place at once, he cannot have the advantages of multiplied residence. . . . He that goes voluntarily to America, cannot complain of losing what he leaves in Europe. He perhaps had a right to vote for a knight or burgess; by crossing the Atlantic he has not nullified his right; but he has made its exertion no longer possible. (429-30)

"It has been of late a very general practice to talk of slavery among those who are setting defiance every power that keeps the world in order ... We are told that the subjection of Americans may tend to the diminution of our own liberties; an event, which none but very perspicacious politicians are able to foresee. If slavery be thus fatally contagious, how is it that we hear the loudest helps for liberty among the drivers of negroes?"

