

The Whiskey Rebellion and the Fight for Equal Taxation in Early America

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In rural western Pennsylvania in July 1794, a militia of more than 500 men¹ were headed to the luxurious² plantation home of the local tax collector, John Neville, to force him to resign. Neville was responsible for enforcing the widely despised federal tax on whiskey and had, just two days earlier, accompanied a federal marshal looking to serve writs on distillers delinquent on their taxes.³ Frontier farmers were outraged.

So outraged, in fact, that the local militia held a meeting and assigned itself a new task:⁴ forcing Neville to give up his commission. Marching in formation to the cadence of fife and drum, the militiamen carried a paper they had drafted promising Neville that, if he gave up trying to collect taxes, he “would be received as a good citizen, and restored to the confidence of the people” – and, more to the point, “no harm should be done to his person or property.”⁵ The threat was a serious one; those attempting to enforce the excise in western Pennsylvania risked tarring-and-feathering, or worse.

On the four-mile march to Neville’s plantation, some men began having second thoughts.⁶ They raised a question with John McDonald, the secretary of the Mingo Creek association, a voluntary organization that coordinated local opposition to the whiskey excise.⁷ The problem was not the demand for Neville’s resignation; that had been debated and voted upon earlier.⁸ Instead, the issue was this: did the statement to Neville wrongly leave the impression that the farmers were opposed to taxation? If so, the document should be revised.

And so, right there on the road, the hundreds-strong militia stopped to deliberate. They decided to amend the paper they were to present to Neville, making explicit that “the people did not refuse to pay a proportional part of the revenue.”⁹

The western farmers did not object to taxpaying. When it came to land taxes, for example, the western counties were more reliable and timely taxpayers than their eastern counterparts.¹⁰ But frontier farmers believed taxation should be “equal” – that is, proportionate to a taxpayer’s wealth. The whiskey tax was highly regressive, and its revenues were used to pay interest to some of America’s wealthiest men. Taxes on the poor that were used to pay the rich? That was the kind of “aristocratical” policy suffered by the downtrodden poor of England, not the equal citizens of the new American republic.

There is a stereotype that the early American frontier was full of hard-drinking, violent people unwilling to pay taxes. In reality, frontiersmen were hard-drinking, violent advocates of more progressive taxation.

The militia that marched to John Neville’s that July day in 1794 was part of a years-long campaign of western tax resistance that became known as the “Whiskey Rebellion.”¹¹ The western rebels closed roads and courthouses, enforced community-wide noncompliance, and occasionally threatened and attacked tax collectors and other officials. At its peak, the rebellion included as many as 8,000 men, nearly a tenth of the total population of the four western counties. They shouldered muskets, hoisted liberty poles with slogans like “Equal Taxation and No Excise,”¹² and marched through the village of Pittsburgh. Flying their own six-striped flag, the rebels appeared to have superseded all governmental authority in the west. Aghast, President Washington mustered a federal army twelve thousand strong to put down the apparent

rebellion. But long before the army's arrival in the western counties, the defiant farmers had gone home. The insurrection, such as it was, fizzled and faded away.

To the extent they are remembered at all, the "Whiskey Rebels" make up part of a misleading history of the American frontier. Western intransigence in the face of taxation has been misunderstood as evidence that Americans have always been independent, self-sufficient, knee-jerk opponents of government. In reality, frontiersmen wanted *more and stronger government*, in the form of military support for American settlers' invasion of indigenous lands, and higher taxes on the wealthy to protect the rough economic parity among white men they saw as critical to the survival of the American political experiment in republican self-government.

In this, the first of two articles on the American frontier and the fiscal state, I examine the tax demands of frontier farmers, their reaction to the Hamiltonian fiscal system, and the effect of their rebellion on the development of economic policy in the early Republic.

Hamilton's Hated Whiskey Tax

The excise tax on whiskey was the brainchild of Alexander Hamilton, the first Treasury Secretary of the United States under the new U.S. Constitution. The imposition of an excise was, for Hamilton, more than a revenue measure; the tax, in its design, implementation and enforcement, was calculated to be provoking to frontier farmers. Hamilton consistently pushed for an aggressive federal response to rural noncompliance, and even chose western Pennsylvania as the part of the rebellious frontier where the government would make its stand.¹³ He wished to demonstrate that the central government was powerful enough to impose its fiscal will on the citizenry.

Hamilton saw the successful imposition of internal taxation as an essential component of his vision for the new American republic. Hamilton wanted to model the United States after Great Britain, a strong fiscal and military state that actively encouraged industry and trade. The Treasury Secretary had only scorn for the versions of republicanism that celebrated local political control or widespread democratic engagement, and thought policies intended to protect the interests of small farmers were no more than nostalgic foolishness. If America was to be a great nation, these ideas would have to be defeated – militarily, if necessary.

Hamilton's first goal was to prove the U.S. government's new creditworthiness. Only an effective tax-funded debt payment regime would wed the burgeoning merchant class to the new government and ensure that the United States could fund an effective defense against insurrection or invasion. The rural revolts that had undermined tax collection between Independence and the ratification of the Constitution had been more than an embarrassment, in his view; they were an existential threat to the new nation.

In other words, Hamilton was gunning for a confrontation with America's unruly backcountry. And Hamilton knew how to pick a fight with a frontiersman. From his earliest reports to Congress, he pushed forward an excise on domestic spirits. To pass an unpopular excise through Congress, however, Hamilton needed to create the appropriate conditions that would render this taxation essential. The first step was passing a plan to address the still-immense war debts.

In 1790, Hamilton had brokered a plan for the federal government to assume the remaining \$25 million in state war debt,¹⁴ which would raise the total federal debt to about \$79 million.¹⁵ But debt repayment required less revenue than you might think. Under Hamilton's

plan, taxes were to be allocated to allow for the payment of *interest* on the debt, but not the principal. Creditors would not mind this plan, modelled on British policy, because regular interest payments would make the value of the debt stable. If you needed your money back, you could just sell your certificate on the open market. The merchant class would therefore be happily invested in the fiscal health of the new nation.¹⁶

For Hamilton's opponents, however, this open-ended debt simply created a class of potential aristocrats, living high on the public dime. Hamilton's plan directed a steady stream of money upwards; just two percent of Americans owned bonds,¹⁷ and one quarter of all debt was held by the top 0.5% wealthiest Americans.¹⁸ Within two years, 80% of federal tax dollars were being sent to bondholders.¹⁹ On the House floor in 1792, Virginian William Branch Giles decried the plan as "the most powerful machine to stimulate this growing inequality in the distribution of wealth."²⁰

Most of the revenue for this windfall for the rich was to come from tariffs.²¹ Because duties were primarily on luxury items,²² and because tariffs blend into prices, the public cost of creditors' paydays would be less visible to average Americans. The tariff also avoided the problem of money shortages in the countryside which made direct taxes extremely onerous to pay. Moreover, because the federal government had assumed the states' public debts, states could lower their taxes substantially – and because those taxes tended to be regressive, this also lowered the fiscal burden for poor and middling Americans.²³

Hamilton's plan had one more component, however: an excise tax. From Hamilton's point of view, only successful internal taxation would prove the new government's authority over its citizens. From the beginning, Hamilton had proposed a tax on whiskey,²⁴ but Congress

delayed on the tax. But in March 1791, spurred (as Hamilton had anticipated) by the financial demands of the debt plan they had adopted, Congress finally passed an excise on domestically distilled spirits.²⁵

The backlash was entirely predictable. Excise taxes had long been hated and feared in the English-speaking world.²⁶ Tax collectors, who often profited personally from higher rates of collection, were perceived as rapacious invaders of freemen's privacy, able to impose sanctions without due process. Excise taxes of any sort were also suspected of being the first step in funding a standing army, a fundamental threat to republican government.

But the whiskey tax was especially hated. Pennsylvanian Hugh Henry Brackenridge, a Federalist but an opponent of the excise, wrote that:

I had seen the spirit which prevailed at the time of the Stamp Act and at the commencement of the Revolution from the government of Great Britain, but it was by no means so general and so vigorous among the common people as the spirit which now existed in this country.

What was so galling about a tax on whiskey? First, it must be admitted, the people drank a lot. Per capita consumption of alcohol was probably about three times higher than it is today; many Americans drank literally all day long.²⁷ Imported sherry, Madeira, and brandy were popular with wealthier people. Rum was also widely consumed where people had access to goods from overseas. But inland, most Americans consumed beer, cider and especially whiskey, which could be made from local corn or rye.

Hamilton and his allies in Congress defended the tax on whiskey as a tax on consumers. A whiskey tax would be good for public health, he argued. Supporters of the whiskey tax trumpeted the endorsement of the Philadelphia College of Physicians.²⁸ If you didn't want to pay, you could surely drink less, the thinking went.

The consumer argument ignored – and indeed, disguised – that the tax also had serious implications for producers, and for the frontier economy as a whole. Because whiskey was portable, non-perishable, divisible into increments, and held its value, the drink was used in the place of currency when and where money was rare. And money was often scarce on the frontier. It was not unusual for workers were to be paid in whiskey; landlords would accept whiskey for rent. So taxes on whiskey were effectively a tax on poor people’s wages.²⁹

Whiskey was also nearly the only cash crop available to frontier farmers, who were often just teetering on the edge of self-sufficiency. Without good roads or waterways for its transportation, grain sold for less than the cost to send it to Philadelphia. It was only by converting their bulky crops into much smaller volumes of alcohol that frontier farmers could earn any money, which they needed to pay taxes and to buy salt, tools, and other essentials they could not make themselves.³⁰ Since whiskey was their only marketable product, the western frontier would be decimated by a heavy tax. Formerly independent farmers and distillers would be driven into dependency as tenant farmers or employees of larger distilling operations.

The specifics of Hamilton’s whiskey tax reinforced its regressive effects. The tax fell more heavily on small, poorer frontier distillers than on larger, wealthier, and more centrally located ones. It was a tax applied to the volume of whiskey, not its price, so where whiskey was cheaper, the tax increased prices by a larger percentage. In the upcountry, where whiskey was cheapest, the tax doubled the price.³¹ There were also tax breaks built into the law for those who could run their stills at maximum production and for those who could pay their tax in cash up front – relatively easy for the big town distiller, but impossible for a small distiller in the backcountry.³²

Most federal legislators probably did not know the ins and outs of distilling in the hinterlands, and so were likely unaware of some of these regressive implications. But Hamilton knew what he was doing; his goal was “industry consolidation,” as historian William Hogeland explains, via a tax that would concentrate “wealth in the hands of the few.”³³

Frontier Farmers and Democratic-Republicans Resist Hamiltonian Finance

Understandably, the frontier resisted Hamilton’s whiskey tax. In western Pennsylvania, farmers held public meetings, wrote petitions to Congress, and demanded a change of policy. The farmers did not just demand a tax cut, however. Instead, they made a consistent egalitarian critique of the regressive Hamiltonian “funding system,” a term used to encompass Federalist tax, debt, and banking policies. It was unjust and a violation of a republican government to convert the taxes of the poor into revenue for the rich, the western Pennsylvanians believed.

The first major anti-excise meeting in western Pennsylvania was at the Green Tree Tavern in Pittsburgh in September of 1791. Delegates from four western counties drafted and signed a remonstrance to Congress. The Green Tree delegates objected that the excise would fall heavily “on the laborious and poorer class,” while its revenues, “a capital of nearly eighty millions of dollars” would be directed into “the hands of a few persons.” The problem with this consolidation of wealth, for the delegates, was as much political as economic. Hamilton’s funding system would reward the luck and guile of speculators over “useful employment,” and give undue “influence” to those who might wish to “evade the Constitution.”³⁴ In other words, policies that reinforced economic inequality were not just unfair, they were a threat to the foundations of republican government.

A second meeting the following year resulted in a broadside that was posted throughout the western counties.³⁵ Again, the injustice of the excise was explained in terms of its political effects. The tax was “oppressive upon the poor” especially given “our want of markets and the scarcity of a circulating medium” of currency, the delegates explained.³⁶ More fundamentally, though, the excise was also a problem because it “operates in proportion to the number and not to the wealth of the people.” The correct basis of taxation, the delegates believed, was wealth.

A third convention, in August 1794, was held only two weeks after thousands of armed men had mustered and marched through Pittsburgh. At Parkinson’s Ferry, 260 delegates met and called for equal taxation to replace the excise; they wanted “a repeal of the excise law, at the same time requesting that a more equal and less odious tax may be laid.” Just as the militiamen had done at Bower Hill, the Parkinson’s Ferry delegates emphasized that the problem was not taxation, but unequal taxation; the resolutions of the meeting are careful to give “assurance to the representatives of the people” that a more equal tax “will be cheerfully paid by the people of these counties.”³⁷

What did the rural rebels mean by “equal taxation”? Tax proposals were usually focused on a direct tax on land, the most common form of wealth in early America.³⁸ This sometimes included rollbacks of special tax breaks for undeveloped land held by speculators. For instance, though Pennsylvania had imposed a tax on unfarmed land holdings, a 1786 law prevented counties from selling that land when an owner defaulted. Even as waves of foreclosures pushed regular farmers into tenancy, speculators could thumb their noses at the tax collector.³⁹ Monopolizing large tracts of land drove up prices, increasing the value of the speculators’

investment while its costs went unpaid. At times, farmers rallied under banners that simply read: “Land tax.”⁴⁰

In opposing Federalist economic policies,⁴¹ the frontiersmen were joined by those in more settled parts of the country who were participating in politics through “democratic-republican” societies and newspapers.⁴² Inspired by the French Revolution and the writings of Thomas Paine, democrats advocated for government policies that would encourage the economic equality they deemed necessary for a more participatory republic, including more progressive taxes on land⁴³ and new taxes on the paper wealth of investors.⁴⁴ It was fundamentally unfair, argued a writer in the *New-York Journal* in 1795, that working people would “pay a tax on all they possess, eat, drink or wear, while the rich man pays no tax whatever” on the wealth he holds in “public funds or banks.”⁴⁵ Ever the revolutionary, Thomas Paine himself proposed taxing away 100% of the gains from wealth over certain extreme thresholds. His argument for what amounts to a legal property maximum was picked up in democratic newspapers,⁴⁶ including the *National Gazette*, which argued in 1793 that

In every democratical government the laws ought to destroy, and prevent too great an inequality of condition among the citizens. Otherwise, an equality of constitutional rights will be a mere chimera.

Opposing the complete equalization of property, the author believed that inequality could be limited by shifting “all taxes whatever” onto the rich.⁴⁷

The assertion that government should actively prevent the accrual of wealth marks a departure from earlier egalitarian thinking about how government should ensure economic equality. Extremes of wealth inequality had commonly been seen as a *consequence* of government. One only had to look to Europe to see how regressive taxes, government funds for

the nobility, and aristocratic inheritance laws⁴⁸ ensured that wealth flowed upward and stayed there. America also saw their country as a limitless source of land, promising a homestead and independence for anyone willing to work. Remove the “aristocratical” laws and a rough parity between citizens should preserve itself, with only small differences in condition justified by differences of talent or effort. Or so it was thought.

But by 1792, Paineite democrats were beginning to recognize that a republican government could and should intervene to preserve the equality of the citizenry.⁴⁹ Progressive tax proposals were accompanied by radical new spending programs. Alongside his progressive tax on wealth, Paine outlined “an economic program as close to a welfare state as could be imagined in the eighteenth century,”⁵⁰ including a pension program for the elderly poor, payments to poor families for the care of children, and a fund to cover the funeral expenses of itinerant workers. Many lesser-known democratic republicans also proposed new government interventions to improve the economic lot of average citizens. William Manning, a tavern-keeper in Massachusetts, called for a government-funded national society for laborers that would allow them to educate themselves on civic and political matters. Robert Coram, a librarian and school teacher in Delaware, proposed a national system of universal public education for all children, funded by a general tax on land.⁵¹ It was, and remains, an idea most radical: that if a nation was truly to assure the liberty, independence and rights of its citizens, that included ensuring that they had a livelihood.⁵² Rather than seeing liberty and equality as conflicting ideals,⁵³ early American democrats saw freedom as the consequence of equality, because one’s rights as a citizen were guaranteed by one’s economic independence.

The Whiskey Rebellion and the Taming of the Democracy

Hamilton sought a confrontation with the frontier to prove the strength of the new U.S. government and to deliver a blow to the enemies of his funding policy; in the short term, his strategy was a resounding success. Not only did the federal army readily defeat the intransigent Pennsylvania militias, but the insurrection tarnished the democratic-republican societies that had elsewhere been opposing the Federalist agenda.⁵⁴ President Washington, in his November 1794 address after quelling the insurrection, claimed that the democratic societies had incited rural violence.⁵⁵ The radical democratic societies⁵⁶ never recovered from the blow to their reputation.⁵⁷

In the longer term, however, the Whiskey Rebellion marked a fundamental change in American electoral politics. The Federalists' willingness to subdue by force their own citizens "transformed many once reliable Federalist counties into supporters of Thomas Jefferson in the election of 1800."⁵⁸ But, if the farmers now voted, they did not speak their minds; among some of the poorer yeomanry in the once-rebellious western counties, any criticism of the government was now feared to be treason.⁵⁹

And the most egalitarian aspects of the democratic-republican vision fell by the wayside. Jeffersonian democracy was infinitely less radical than that of Thomas Paine; instead of progressive taxation and public investment, Jefferson bought rural support with tax cuts and westward expansion into indigenous territory. The very word "democracy" was gentrified, stripped of its revolutionary implication of direct mass political engagement and participatory self-governance, tamed into a mass electoral politics fundamentally unthreatening to elites.⁶⁰ In the new world of partisan politics, northern democratic-republican newspapers, which had

previously decried the oppression of slavery, shed those commitments.⁶¹ For many of the revolutionary generation, the defeat of the Whiskey Rebellion “closed a road toward a more just and democratic future.”⁶²

The economic agenda of the Painite democrats was a path not taken. Perhaps it could not have been taken; a government unable to impose an excise on liquor was in no condition to administer a tax on wealth.⁶³ But the very idea of a government that would intervene to limit the concentration of wealth found no home in the new political order, which replaced a strong government for the merchant class, represented by the Federalists, with the Jeffersonian weak central government dominated by the interests of slaveholders.

Conclusion

In response to Hamilton’s upwardly redistributive “funding system,” which paid the wealthy owners of public debt with revenue from tariffs and a regressive tax on whiskey, western Pennsylvania farmers revolted, seeking a new tax system that was “equal” – that is, proportionate to wealth.

The Whiskey Rebellion was easily defeated militarily, but its political implications lasted far longer. The insurrection was used by Federalists to undercut their opponents in the radical democratic-republican societies, who were demanding more progressive tax policies and even envisioning the beginnings of a welfare state. But the use of military force domestically also cost Federalists support on the frontier, opening the door to the Jeffersonian politics of the early 19th Century, which kept direct taxes low and provided cheap land to white settlers by expropriating the homeland of indigenous people.⁶⁴

Notes

¹ Historians' estimates generally vary between 500 and 700. William Hogeland, *The Whiskey Rebellion*, Simon and Schuster, 2006. p. 152. Slaughter, Thomas P. *The Whiskey Rebellion: Frontier Epilogue to the American Revolution*. Oxford University Press, 1986. p. 179.

² Hogeland 2006, p. 100.

³ Neville was perhaps particularly obnoxious to the locals because he had, while in the state legislature, railed against the excise but apparently reversed his position when offered a high-paying job in tax enforcement. Neville himself held at least four thousand dollars in public debt; he reported his certificates as potentially stolen after the raid upon his house. Linn, John B. and William H. Egle. Pennsylvania Archives, Second Series, Vol. IV, 1896. p. 60.

³ William Findley, *History of the Insurrection in the Four Western Counties of Pennsylvania*. Philadelphia: Samuel Harrison Smith. 1796, p. 84.

⁴ William Findley, *History of the Insurrection in the Four Western Counties of Pennsylvania*. Philadelphia: Samuel Harrison Smith. 1796, p. 84.

⁵ On the formation and fife and drum, see Terry Bouton. *Taming Democracy*. Oxford University Press, 2007. p. 234. On the "confidence," see James McAllister's testimony in Brackenridge, H. H. *Incidents of the insurrection in the western parts of Pennsylvania, in the year 1794*. 1795.

(<https://quod.lib.umich.edu/e/evans/N21549.0001.001/1:1?rgn=div1;view=toc>) On the "damage" see John Baldwin's testimony in the trial transcript of United States vs. Robert Porter, MFF 2739, Library and Archives Division, Senator John Heinz History Center, Historical Society of Western Pennsylvania.

⁶ The story of the militia stopping on the road appears in Bouton 2007 and Bouton chapter in Young, Alfred F., Ray Raphael, and Gary Nash, eds. *Revolutionary founders: Rebels, radicals, and reformers in the making of the nation*. Vintage, 2011. On the distance, see Brackenridge, 6.

⁷ On McDonald, see Porter trial transcript. On his role as secretary, see H.H. Brackenridge, *Incidents of the Insurrection*, Edited for the Modern Reader by Daniel Marder. New Haven: College and University Press, 1972. p. 168.

⁸ Findley 86-87. See also the testimony of Therr in Brackenridge.

⁹ Bouton 2007, 233, citing Porter trial transcript.

¹⁰ Westerners "were nearly always the first to return their full quotas." Baldwin, Leland D. *Whiskey Rebels: The Story of a Frontier Uprising*. University of Pittsburgh Press, 1967. p. 15. William Findley, who represented western PA in Congress, wrote to Pennsylvania Governor Mifflin in November of 1792 to defend the taxpaying practices of his constituents: "The public records, both of the Treasury and the Land Office of the Commonwealth, afford a standing and incontrovertible proof that whatever may have been their distresses they were ever willing to pay their taxes." (In Pennsylvania Archives 42). See also Slaughter 72.

¹¹ That the rebellion became known as the "Whiskey Rebellion" demonstrates Hamilton's rhetorical victory over the farmers. The whiskey rebels called themselves "Regulators," the latest iteration in a tradition of farmers' revolts that sought economic policies that met the needs of common people.

¹² Brackenridge 137

¹³ "The not-unexpected insurrection in the western counties of Pennsylvania was precisely what Alexander Hamilton, father of the excise tax, had been waiting for. He had pushed for a military solution to enforce the excise as early as 1792, and in 1794 he again demanded its use... As Hamilton put it, the rebellion 'will do us a great deal of good and add to the solidity of everything in this country.'" *The Democratic-Republican Societies, 1790-1800: A Documentary Sourcebook of Constitutions, Declarations, Addresses, Resolutions, and Toasts*. Edited by Philip S. Foner. Westport, Connecticut: Greenwood Press. 1976. p. 28.

¹⁴ Hogeland 61

¹⁵ https://wnorton.com/college/history/archive/resources/documents/ch08_02.htm

¹⁶ Edling, Max M. "The Origin, Structure, and Development of the American Fiscal Regime, 1789-1837." In Strupp, C., Nützenadel, A. (2007). *Taxation, State, and Civil Society in Germany and the United States from the 18th to the 20th Century*. Germany: Nomos. p. 28.

¹⁷ (Holton 2007, 37). Also Edling and Kaplanoff cite this statistic as coming from Nelson.

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- ¹⁸ Nelson quoted in Edling Kaplanoff check against original: "By 1790 only 2 percent of the adult white population held securities. Less than 0.5 per- cent held a fourth of all the nation's stock." 07; John R. Nelson, Jr., *Liberty and Property: Political Economy and Policymaking in the New Nation, 1789-1812* (Baltimore, 1987)
- ¹⁹ "By 1792 four out of every five dollars collected by the federal government were disbursed to bondholders." Holton, Woody. *Unruly Americans and the Origins of the Constitution*. United States, Farrar, Straus and Giroux, 2008. p. 266
- ²⁰ Quoted in Holton 2005 379.
- ²¹ "Of the \$19.2 million raised by the federal government in 1792-1795, customs duties accounted for \$18.1 million- or 94 percent." Edling, Max M., and Mark D. Kaplanoff. "Alexander Hamilton's fiscal reform: Transforming the structure of taxation in the early republic." *The William and Mary Quarterly* 61, no. 4 (2004): 713-744. p. 738.
- ²² The tariff was also applied to some essentials, like salt. (Bouton 2007, 220) Stabile 143-4, 149 also discusses salt tariff. The text of the 1789 impost, 'An act for laying a duty on goods, wares, and merchandizes, imported into the United States ... May 16, 1789.' is here: <https://www.loc.gov/item/rbpe.21100600/> For more on the debate over the impost on salt, see Fatovic, Clement. *America's Founding and the Struggle Over Economic Inequality*. United States, University Press of Kansas, 2015. p. 139-141. Political opposition to the excise led to new taxes on luxury goods. Hogeland 141.
- ²³ Edling and Kaplanoff 732-733
- ²⁴ The whiskey tax was a policy Hamilton had thought through in such detail that he had, for the convenience of Congress, appended draft legislation to his first report on the public credit.
- ²⁵ Under the Articles of Confederation, [who?] Robert Morris had tried a similar tack to get support for the imposition of a federal impost. Hamilton succeeded where Morris had failed because under the Constitution, individual states could no longer veto federal action. (Ferguson 149)
- ²⁶ Slaughter, Chapter 1
- ²⁷ <https://apnews.com/article/f1f81ade0748410aaeb6eeab7a772bf7>
<https://daily.jstor.org/a-brief-history-of-drinking-alcohol/>
- ²⁸ Slaughter 100
- ²⁹ Findley 41. "Now national leaders were deepening the insult and injury by taxing the only form of money they had left." Bouton 2011, 238.
- ³⁰ "The freight on a barrel of flour to Philadelphia was as much as it would bring in that market." Pennsylvania Archives, 4. "A horse could carry two kegs, some sixteen gallons, over the mountain and return with valuable staples." Marder, 11.
- ³¹ Stabile, Donald. *The origins of American public finance: debates over money, debt, and taxes in the Constitutional era, 1776-1836*. United Kingdom, Greenwood Press, 1998. Link 67. Hogeland 66-67.
- ³² Some of these aspects were revised in 1792; see Hamilton's report to President Washington, August 5, 1794. PA 76.
- ³³ Hogeland 68, 28.
- ³⁴ Pennsylvania Archives, 17-18.
- ³⁵ Slaughter 115
- ³⁶ Pennsylvania Archives, 25.
- ³⁷ Pennsylvania Archives, 135.
- ³⁸ Link 91-92.
- ³⁹ Bouton 2007 p. 120-121, 222-223.
- ⁴⁰ Bouton 121.
- ⁴¹ "The Whiskey rebels shared the [Democratic-Republican] societies' critique of the Washington administration" Cotlar, Seth. *Tom Paine's America: The Rise and Fall of Transatlantic Radicalism in the Early Republic*. Ukraine, University of Virginia Press, 2011. p. 186.
- ⁴² In adopting the term "democratic," these societies were consciously subverting a term that had until recently been an epithet equivalent to "mob-ocracy" or "rule by the rabble."
- ⁴³ James Callender. *A Short History of the Nature and Consequences of Excise Laws*, Philadelphia 1795. p. 6
- ⁴⁴ Bouton 2007, 123. Cotlar 155
- ⁴⁵ Cotlar 2011, 134.
- ⁴⁶ Cotlar 154

⁴⁷ Quoted in part in Cotlar 130. For complete text from National Gazette see

<https://chroniclingamerica.loc.gov/lccn/sn83025887/1793-09-18/ed-1/seq-2/>

⁴⁸ Brewer, Holly. "Entailing Aristocracy in Colonial Virginia: Ancient Feudal Restraints and Revolutionary Reform." *The William and Mary Quarterly* 54.2 (1997): 307-346. Priest, Claire. "The End of Entail: Information, Institutions, and Slavery in the American Revolutionary Period." *Law and History Review*, vol. 33, no. 2, 2015, pp. 277-319., doi:10.1017/S0738248015000024.

⁴⁹ For Thomas Paine's transition between these two ideas, see Kates, Gary. "From liberalism to radicalism: Tom Paine's Rights of Man." *Journal of the History of Ideas* 50.4 (1989): 569-587. Claeys, Gregory. *Thomas Paine: social and political thought*. Routledge, 2020.

⁵⁰ Foner, Eric. *Tom Paine and Revolutionary America*. Oxford University Press, USA, 2005. p. 218.

⁵¹ Coram, Robert. Political Inquiries: To which is Added, a Plan for the General Establishment of Schools Throughout the United States. United States, Andrews and Brynberg, 1791. 100-101. For more on Coram, see Cotlar, Ch. 4

⁵² Bouton, Terry. "A road closed: Rural insurgency in post-independence Pennsylvania." *The Journal of American History* 87, no. 3 (2000): 855-887. p. 866. Bouton 2007, 14. Cotlar 2011, 59.

⁵³ Financier Robert Morris insisted that "to prevent a man from the free disposal of his property on such terms as he may think fit" was "inconsistent with the principles of liberty," Quoted in Wood, Gordon. "The Creation of American Republic-1779-1787." (1998), p. 419.

⁵⁴ The democratic movement also suffered by its association with the French Revolution, which by this time had descended into irrational violence. Cotlar 31, 79

⁵⁵ <https://founders.archives.gov/documents/Washington/05-17-02-0125> How accurate was Washington's assertion? Though some members of the western Pennsylvania "Democratic Society of the County of Washington" participated in the rebellion, the society itself played no role. The Mingo Creek association, which organized opposition to the excise in western Pennsylvania, owed as much to the Revolutionary tradition of democratically-organized militias and committees of correspondence as the pro-French fervor. Link 146-147. Hogeland 117-124

⁵⁶ Foner, Philip S. "The Democratic-Republican Societies: An Introduction." *The Democratic-Republican Societies, 1790-1800: A Documentary Sourcebook of Constitutions, Declarations, Addresses, Resolutions, and Toasts* (1790): 3-52. p. 29

⁵⁷ Kaye, Harvey J. *Thomas Paine and the Promise of America: A History & Biography*. Hill and Wang, 2007. p. 108.

⁵⁸ Bouton 2007, 250.

⁵⁹ Hugh Henry Brackenridge tells this story: "I had given an opinion with regard to the eligibility of Neville the younger [son of Neville, the tax collector] for the state legislature, and which was, that he was ineligible, holding the office of surveyor, &c. which, by the constitution, disqualified him. This opinion was published. A friend of mine, a mechanic, came to me, "Oh!" said he, "you will be ruined now. Can't they make that out treason?" No, no, said I; I know what is treason, and what is not. "It is well for you," said he, "that you do; for our part that do not, we are afraid to say any thing."

⁶⁰ "The defeat" of these regulations "helped confine democracy to forms of political self-expression that did not overtly threaten elite interests." Bouton 2011, 250.

⁶¹ Cotlar 10, 55

⁶² Bouton 2000, 858.

⁶³ Parenti argues, convincingly, that serious governmental intervention to spur domestic economic development, of the kind intended by Hamilton, is a necessary precursor to the kinds of welfare state policies that Paine is beginning to conceive. Parenti, Christian. *Radical Hamilton: Economic Lessons from a Misunderstood Founder*. Verso, 2020.

⁶⁴ A separate article will examine the role of land seizure in the development of the American fiscal state in the early 19th Century.