

Info Sheet 3 Excerpts from Anti-Federalist Letter by Richard Henry Lee

Theme 2: Taxes in U.S. History
Lesson 1: Evolution of Taxation in the Constitution

The following is an excerpt from a letter by an Anti-Federalist farmer, Richard Henry Lee, written in 1787.

[Dear Sir,]

A power to lay and collect taxes at discretion is, in itself, of very great importance. By means of taxes, the government may command the whole or any part of the subject's property. . . . As many assessors and collectors of federal taxes will be above three hundred miles from the seat of the federal government as will be less. Besides, to lay and collect taxes, in this extensive country, must require a great number of congressional ordinances, immediately operating upon the body of the people; these must continually interfere with the state laws, and thereby produce disorder and general dissatisfaction, till the one system of laws or the other, operating on the same subjects, shall be abolished. These ordinances alone, to say nothing of those respecting the militia, coin, commerce, federal judiciary, [etc.], [etc.] will probably soon defeat the operations of the state laws and governments.

When I recollect how lately congress, conventions, legislatures, and people contended in the cause of liberty, and carefully weighed the importance of taxation, I can scarcely believe we are serious in proposing to vest the powers of laying and collecting internal taxes in a government so imperfectly organized for such purposes. . . . —I admit that it is not probable that any prudent congress will attempt to lay and collect internal taxes, especially direct taxes: but this only proves, that the power would be improperly lodged in congress, and that it might be abused by imprudent and designing men.

. . . Further, as to internal taxes, the state governments will have concurrent powers with the general government, and both may tax the same objects in the same year; and the objection that the general government may suspend a state tax, as a necessary measure for the promoting the collection of a federal tax, is not without foundation. . . .

I know that powers to raise taxes, to regulate the military strength of the community on some uniform plan to provide for its defense and internal order, and for duly executing the laws, must be lodged somewhere; but still we ought not so to lodge them, as evidently to give one order of men in the community, undue advantages over others; or commit the many to the mercy, prudence, and moderation of the few.