

Spring 2012

The 1754 Excise on Spirituous Liquors: Taxes, Political Rhetoric, and the English Concept of Liberty in Eighteenth-century Colonial Massachusetts

Lowell Mower

University of New Hampshire

Follow this and additional works at: https://scholars.unh.edu/inquiry_2012



Part of the [United States History Commons](#)

Recommended Citation

Mower, Lowell, "The 1754 Excise on Spirituous Liquors: Taxes, Political Rhetoric, and the English Concept of Liberty in Eighteenth-century Colonial Massachusetts" (2012). *Inquiry Journal*. 7.

https://scholars.unh.edu/inquiry_2012/7

This Article is brought to you for free and open access by the Inquiry Journal at University of New Hampshire Scholars' Repository. It has been accepted for inclusion in Inquiry Journal 2012 by an authorized administrator of University of New Hampshire Scholars' Repository. For more information, please contact nicole.hentz@unh.edu.



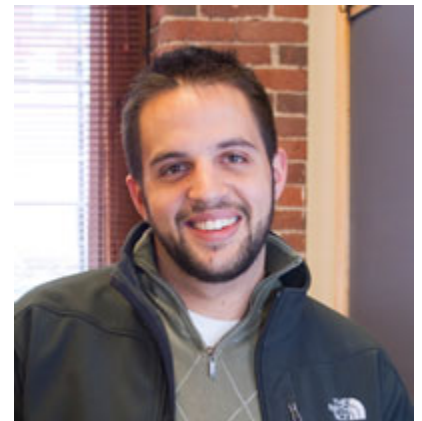
research article

The 1754 Excise on Spirituous Liquors: Taxes, Political Rhetoric, and the English Concept of Liberty in Eighteenth-Century Colonial Massachusetts

—Lowell Mower (Editor: Jennifer Lee)

Political ideology in colonial America was based on the view that liberty was in a constant struggle with tyranny. Colonists feared that tyrannical government could subvert their personal rights and liberties through corruption, repression, and impoverishment through taxation. This ideology produced a deep distrust of government and, in the years preceding the American Revolution, became the base for the colonists' increasing opposition to English Imperial policies, especially taxation such as the 1765 Stamp Act. These ideas, however, had such widespread appeal by 1754 – over a decade before the Stamp Act – that Massachusetts merchants used them to build opposition to a revision in the excise tax on liquors proposed by their colonial legislature. Although the revision would be in the best interest of the larger public, the merchant community sought to portray it as an act of despotic government infringing upon the liberties of the citizenry. By invoking the fear of tyranny, they hoped to turn rural legislators, who supported the revised tax, against it. The ideas expressed by the merchants in their anti-excise campaign are representative of concepts which would rally opposition to imperial policies during the 1760s and '70s, leading to the American Revolution.

As a senior history major at the University of New Hampshire at Manchester, I have been fascinated with this period of American history since the beginning of my undergraduate studies. After working with Dr. John Resch, professor of history at UNHM, on an independent study concerning the precursors to the American Revolution, I wanted to continue work on this subject and successfully applied for a Summer Undergraduate Research Fellowship (SURF) from UNH for the summer of 2011. I spent ten weeks meticulously sorting through colonial American imprints at the American Antiquarian Society in Worcester, Massachusetts, as well as other historical repositories throughout New England. The Antiquarian Society has an extensive collection of newspapers, sermons, pamphlets, and other period writings from eighteenth-century America and is considered one of the principal repositories in the country. The research fellowship gave me the opportunity to get hands-on experience with primary source materials, which showed me that there was a foundation in political principles regarding freedom, liberty, and natural rights well before the colonists' heated responses to the Stamp Act in 1765 and other imperial policies that followed. This is exciting and important because popular history presents these political expressions as coming largely after the French and Indian War, rather than before as I discovered.



The author at the University of New Hampshire at Manchester.

Liberty Established and Threatened

The sources of English personal liberties lie in the Glorious Revolution of 1688, which resulted in the overthrow of King James II and the ascension of William and Mary. English politics had become heavily influenced by new “liberal” tendencies. The establishment of a limited monarchy and strengthened parliamentary system reflected the political principles of Enlightenment thinkers such as John Locke. These Lockean values made the English the freest people on Earth and, as ideas crossed the Atlantic, would become core to the American political culture and intellectual infrastructure. Enlightenment principles were supported and flourished in the inchoate political climate of America, which was in many ways autonomous from the British authority. Ultimately, anything which seemingly supported arbitrary power or authority was seen as a threat to colonists’ liberties.

English liberties could also be threatened by other less free societies such as the monarchies of France and Spain. The spring of 1754 saw a growing anxiety in Massachusetts as the French made encroachments upon British territory in the back country of Virginia as well as the eastern territories of Massachusetts in what is present day Maine. William Shirley, the Governor of Massachusetts, was well aware of France’s desire for expansion, yet was indifferent to the skirmishes in the back country of Virginia. He was far more alarmed by the French advancements in the eastern parts of Massachusetts along the Kennebec River. War was looming between Britain and France, and Shirley recognized that Massachusetts would have to secure its eastern holdings, which meant money would be needed for forts, soldiers, and supplies. This prompted the Governor to approach the colonial legislature – the law-making body comprised of representatives from every town – to explore new sources of revenue to improve Massachusetts security. The colonial legislature proposed substantial reform of the existing excise tax on liquors. The reformed excise tax would double the rate of the tax and add duties on the liquors people imported privately as well as on spirits bought from licensed retailers who already paid an excise tax.

The reforms proposed to the excise tax sparked heated debate between the rural interior and the merchant coast. The proposed excise tax was seen by the poorer, inland, rural communities as a way in which “the rich might be obliged to pay as well as the Poor, and those in lower stations of life.” (*Boston Evening Post*, Oct 7, 1754) Although this was an appealing notion to the rural interior – which controlled a majority in the general legislature – the wealthier, urban merchant centers saw “the usual [current] Method of Excise” as having “no such Inequality attending it.” (*Boston Evening Post*, Oct 7, 1754) The merchant community interpreted the current excise tax as “far more just and equal than the new, unprecedented, and dangerous way pointed out in the late Bill [new excise].” (*Boston Evening Post*, Oct 7, 1754)

The wealthier urban communities would largely absorb the impact of this new excise as they were the principal consumers of privately imported spirits that had evaded taxation. Given that the general legislature’s majority was comprised of representatives from the rural interior, the merchants devised an anti-excise campaign which attempted to convince them of deeper more sinister implications if the law were to be passed; yet their underlying motivation was their own interest in enjoying the privilege of untaxed liquors.

The Merchants' Portrayal of the Revised Excise Tax

The merchants used specific language and ideas in newspaper articles and pamphlets which they hoped would trigger the rural community’s inherent distrust of government, convincing them to oppose the new excise tax. The anti-excise campaign attempted to take advantage of colonists’ inherent skepticism of government and portrayed the legislation as having “a natural tendency to destroy our Constitution.” (*Boston Gazette*, July 16, 1754) They presented the new excise tax as an example of despotic government overstepping its boundaries: “It bears hard upon and threatens the destruction of our Natural Rights and Privileges.” (*Boston Gazette*, July 16, 1754) Some presented it as “unprecedented and dangerous” (*Boston Evening Post*, Oct 7, 1754) and others as being “an *Entering Wedge* into the Constitution.” (Cooper) They hoped that by depicting the excise tax as a

threat to the liberties of the people, the colonists' inherent fear of government would promote resistance to the bill.



A British political cartoon, titled "Excise in Triumph," (1733) shows a member of Parliament (called "Excise") riding a barrel of tobacco pulled by a tamed lion, symbolizing Great Britain, while Trade sleeps. The soldier riding the unicorn (another symbol of Great Britain) and the army in the back express citizens' fear of tax policies being implemented by force. (American Antiquarian Society)

The notion that government and oppressive taxation could reduce the colonists to a level of slavery was a theme used in the anti-excise argument. Hyperbole was an essential part of the merchant's attacks as they understood that this inflamed rhetoric would resonate with people. "Perhaps it may not be long," wrote Samuel Cooper in his pamphlet, *The Crisis*, "before we are plunged into the most abject Subjection, and the *unconscious* Mud of Slavery may sleep over us." Being legislated into slavery was an idea reflected in other pamphlets as well. "Even arbitrary Princes and Tyrants themselves think it prudent to consult the Humors and Inclinations of their Slaves," wrote the anonymous author of *The Review*, "and it is well known, that a disagreeable Tax has sometimes brought on a total Revolution, even in those Countries where the inhabitants have long been broke to the Yoke of Oppression." *The Voice of the People* reflected a similar train of thought and presented the excise tax as a "Subversion of that Liberty, which the Favourites [sic] of this Bill pretend to support by it" and concluded that "an Excise is the Badge of Slavery, and therefore a ridiculous Habit for a Free-man." This notion of slavery by legislation was no doubt an exaggeration on the part of the opposition, yet it was a logical fear for a people still living in a world of despotic monarchs.

Although the notion of being reduced to a level of slavery was fear-mongering, the merchants also presented more rational objections. One of their more persuasive claims was that "from a Pretext of easing the Poor by this Imposition on the Rich," the new excise tax would establish "a Precedent for Excising any other Article of our Consumption." (Cooper) In an anonymous letter to the editor, an opposition writer proposed, "if the people should consent to this *first Step*, that Progress will be made from *one Step to another*, till every Thing we use shall be subjected to an Excise." (*Boston Gazette*, July 16, 1754) The merchants proposed that if Massachusetts were to concede this one act, it would logically follow that, "State *Inquisition* may be extended, as much beyond Decency, as it is at present beyond our Natural Rights." (Cooper)

Opposition writers continued to harp on the implications of this precedent setting law. "Pray, what becomes of our Liberty," asked the author of *The Voice of the People*, "when the Inroads of this sort are once made into our Houses, where can we imagine they will stop!" In an eerily prophetic question, the author asks, "If ever Parliamentary Power should extend in its full Scope over the Plantations, will not this furnish them with a notable Precedent to extend and Multiply Excises, without Measure, and without Number." Opponents tried to present the excise tax as being the first of what was bound to become many restraints upon the private lives of citizens. They claimed that by a "Readiness to adopt this *unconstitutional test*," Massachusetts was declaring acceptance to be taxed "with regard to all we eat, drink, or wear." (Cooper) And this approval would eventually give way to taxes upon all manufactures.

"If this Bill should pass into Law, we may be reduced to remediless difficulties," an anonymous anti-excise writer claimed, "it should in Reality be an Invasion on our Freedom and Security." The letter continued, "it has a natural Tendency to destroy our Constitution, and should hereafter be attended with Consequences fatal to us." (*Boston Gazette*, July 16, 1754) The argument made here, and by other opposition writers, was that this new excise went well beyond misguided legislation; it fundamentally challenged citizen's natural rights and constitutional liberties. "I look upon it as unconstitutional and arbitrary," claimed one pamphleteer, "as

unreasonable and severe, and as opening a Door to such vexations and Impositions as cannot be reconciled to a free Constitution.” (*The Voice of the People*)

Samuel Cooper’s pamphlet, *The Crisis*, which used inflammatory rhetoric with profusion, asked, “For if Liberty is deserted and exposed by its *proper Parents* [the people], who can expect it will be nurs’d [sic] in the Lap of Prerogative?” Cooper was leading his readers to the conclusion that government had become a corrupt puppet of private will. “Private Interests, mistaken Views, Ignorance of the Constitution, and iniquitous Compacts create and discharge selfish Obligations, [and] have influenced the Conduct of our Assembly.” His grim assessment was that “the various Tendencies and Consequences of the Act” will ultimately lead Massachusetts to “terminate in the Destruction of a free Constitution, and the Support of Arbitrary Power.” “*Arbitrary Power* will tread close,” he warned, “and will become a Part of our Constitution, and like an *inveterate Canker* grow into it, and devour its Vitals.” He hoped that these provocative charges would convince supporters of the excise that if the law were passed, tyranny would completely eclipse liberty:

Perhaps you that are Poor, may think to obtain Relief by it, but this will be only partial and temporary... Liberty, the only Thing that can console a Man under the Wants of Life, the only alleviating Circumstance of Poverty, will be put far away from you.

Rural Interior’s Reaction to the Merchants' Claims and a Model for the Future

Proponents of the reformed excise were, in some cases, keenly aware of the merchants’ rhetoric. One supporter pointed out that opponents were trying to paint advocates of the bill as “betraying the liberties of their country.” He concludes that “I shall not therefore take notice of such declamatory pieces with which we have been lately entertained.” The author of the letter, under the penname Rusticus, continued, “there is nothing but a general Cry to exert ourselves in Defence [sic] of *English Liberty*, as if all were at stake” He pointed out that opponents had presented the situation as if “every Thing that is dear to us, [is] given up into the Hands of Arbitrary Power.” Yet the reality was the opposite: supporters of the excise wanted a more equal application of the tax. Rusticus concluded, “there is a vast Difference between Liberty and Licentiousness.”

Ultimately, the merchant’s warnings of lost liberty would not be enough to counter the legislation’s overwhelming support from the rural interior, and the reformed excise became law. Although debate over its implications continued during the following year, the controversy was significantly diminished, pushed to the side by the French and Indian War, which was officially declared in 1756.

Although the anti-excise campaign ultimately failed, it provided arguments and rhetoric for future protest against infringements on the colonists’ liberties. Following the end of the French and Indian War in 1763, the colonists were subjected to a series of Parliamentary taxes which were designed to reduce deep debts accrued during the late war. The reaction of American colonists to taxation and English policies from 1763 to 1776 produced what is known as the Imperial Crisis. During this time, colonists faced Parliamentary legislation which fundamentally challenged their perception of rights and authority. Opponents during the Imperial Crisis did not have to search far to find models for their arguments against the political events of the time.

“It is an old proverb founded upon our happy Constitution,” an anonymous opposition pamphleteer wrote



“The Bostonians paying the excise-man, or tarring & feathering” (1774). Arguably one of the more dangerous jobs in colonial America, the excise-man, or tax collector, was often the object of colonists’ grievances and aggressive actions over tax policy. A typical punishment was to be tarred and feathered, a painful form of public humiliation. (Library of Congress)

in 1754 concerning the new excise, “that the Pocket of an Englishman cannot be opened without his own Consent, meaning the Consent of his Representative.” (*The Review*) This argument was employed again in 1765. “The Stamp-Act, made and passed in the British Parliament, where the colonies have no representation,” Freeholders from the town of Newton claimed, was “ruinous not only to American liberty, but in its consequences to the British constitution itself, should so dangerous a *precedent* be deemed constitutional.” (*Boston Evening Post*, Nov 4, 1765)

The concepts used in the two arguments are strikingly parallel. For instance, the fear that tyrannical legislation could destroy liberty and reduce people to a level of slavery was a principal argument used by the merchants in 1754. This concept reemerged with the Stamp Act in 1765: “If the scribing, zealous advocates for these measures, can have their will, the ruin of our liberties and properties will be completed in the most shocking manner, by a military force, sent over and imposed upon us, to force us to slavish non-resistance, and passive obedience, and revert the chains of slavery upon us forever.” (*Boston Evening Post*, Oct 14, 1765) This exclamation by the anonymous penman in 1765 is reminiscent of the warning calls made by the opponents of the excise: “No Taxes should be collected so as to destroy the very end of raising them: If the Preservation of our Liberty ought to be the grand Object of all our Publick Operations; how inconsistent with this View is the Destruction of that Security which every man enjoys.” (*The Voice of the People*) The opposition in 1765 placed the Stamp Act in the same ideological parameters as did the anti-excise campaign of 1754. By using the imagery of legislated slavery, arbitrary power, and the destruction of liberty, both opposition parties strengthened their arguments by appealing to the prevailing ideology within the American political culture.

The anti-excise campaign offers us a chance to examine a microcosm of the American political culture and the prevailing attitudes which were becoming increasingly accepted in eighteenth-century America. This rather obscure piece of legislation is an enlightening side note to the French and Indian War, giving greater understanding of the colonists’ views on government, their natural rights, and constitutional questions. The debate not only displays a structure from which future, more historically significant arguments were made, but also begs the question of whether the intellectual infrastructure in 1754 America could have been conducive to revolutionary ideas like independence. Though we may say that is unlikely, the debate certainly depicts the colonists’ sharpened understanding of the influence, popularity, and political sagacity of these principles prior to their most successful and famous application during the Imperial Crisis which ultimately led to revolution and Independence.

I would like to thank everyone who helped to make this article possible. Specifically, I would like to thank my mentor, Dr. John Resch, for his countless conversations, unique perspective, and constant encouragement. Thank you to Dr. John Cerullo for his council and support throughout the research process. A big thank you goes to the exceedingly helpful and friendly staff at the American Antiquarian society for their insight and suggestions. A special thanks to the donors who made my SURF grant possible: Mr. Dana Hamel, Dr. Kenneth Manning and the Donald J. Wilcox Endowed Fellowship Fund, and Mr. Irving Rogers III and the Rogers Family Foundation. Without the generosity of these donors and the UNH Hamel Center’s dedication to programs such as SURF, this article never would have come to fruition. And, of course, I owe a great amount of thanks to my loving and supporting partner, Kathleen.

References

“A letter from a gentleman in Boston to his friend in the Country.” *Boston Evening Post*. October 7, 1754.

Anonymous letter to the Editor. “Mr. Kneeland, It has been...” *Boston Gazette*. July 16, 1754.

Anonymous. *The Review*. Boston, 1754.

Anonymous. *The Voice of the People*. Boston, 1754.

Anonymous. “To the Printers, Much has been said...” *Boston Evening Post*. October 14, 1765.

Cooper, Samuel. *The Crisis*. Boston, 1754.

Freeholders of the town of Newton, MA. “Sir, in the present melancholy situation...” *Boston Evening Post*. November 4, 1765.

Rusticus. “Mr. Kneeland, Please insert the following...” *Boston Gazette*. August 13, 1754.

Copyright 2012, Lowell Mower

Author Bio

*During his summer research, senior **Lowell Mower** learned that “while doing primary source research, you have to learn to absorb the information, not necessarily look for what you think may be there.” A University of New Hampshire at Manchester student from Merrimack, New Hampshire, Lowell will graduate this spring with a Bachelor of Arts in history. He plans to attend graduate school for a Ph.D. and aspires to teach at a post-secondary institution. He submitted to Inquiry, he said, because he “knew the process would be valuable for my future educational ambitions.”*

Mentor Bio

*Professor **John Resch** is a frequent mentor of undergraduates at the University of New Hampshire at Manchester, where he has been for 39 years. He specializes in American history, specifically in the Revolutionary Era and the Early Republic, 1750 through 1860, and has taught American History as a Fulbright Scholar in Hungary and China. His work with Lowell began as an independent study, then continued through an application for a Summer Undergraduate Research Fellowship and the research and report supported by it. Finally, he helped Lowell revise his paper for the Inquiry article. Dr. Resch finds mentoring students provides him “great satisfaction in guiding and supporting them in their growth.” Writing for Inquiry’s broad audience, he feels, is “more challenging” than writing for a class assignment: “It demands different and, I would say, more sophisticated skills” and “the student is working on a [higher] level of discovery and creativity.”*