

The 1754 Excise on Spirituous Liquors

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Taxes, Political Rhetoric, and the English Concept of Liberty in Eighteenth-Century Colonial Massachusetts

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.



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)

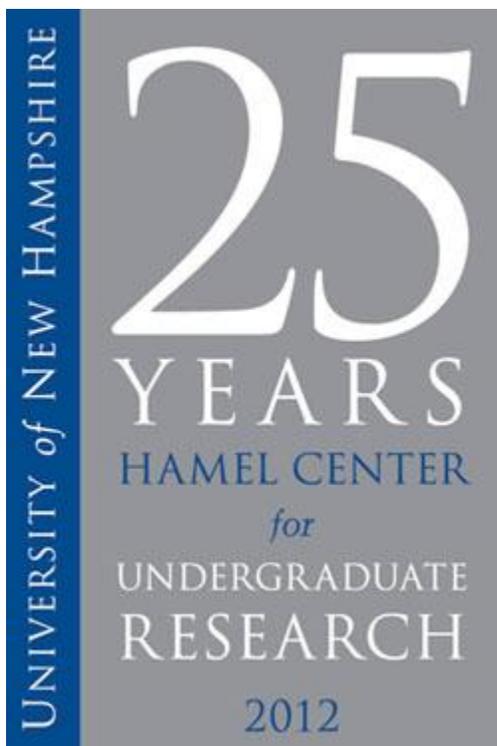
As a senior history major at the University of New Hampshire at Manchester, I have been fascinated with this period of American history since the beginning of my undergraduate studies. After working with Dr. John Resch, professor of history at UNHM, on an independent study concerning the precursors to 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.

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.



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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.

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