

TAXATION, TYRANNY & TEA:

An essay on the origins of American taxation.



NEAR THE END OF HIS LIFE, almost 50 years after a band of Boston patriots dumped more than 300 chests of East India Company cargo into their city's harbor, Thomas Jefferson reflected on that event and wrote: "So inscrutable is the arrangement of causes and consequences in this world, that a two-penny duty on tea, unjustly imposed in a sequestered part of it, changes the condition of its inhabitants."

How had resistance to so trifling a tax levied on 13 secluded colonies led to revolution? How did it come to propel the most promising republic on the globe? What do current ideas about the justness of taxation owe to the philosophy of the founders?

What time more fit than now to ask such questions?

None of the firebrands of 1776 opposed taxes as such, nor, in principle, colonial contributions to England's treasury. Nor was the excise on tea onerous; the act that precipitated the "party" in Boston actually reduced the price of that indulgence, and there, as everywhere on the seaboard, the tax burden was already light.

It wasn't the money; it was the principle.

For the first time, the king's Parliament was attempting to collect internal revenues from the Americans, not one of whom had a say in the matter. After all, not a single colonial sat in the Parliament that passed the Stamp Act, the Declaratory Act, the Townshend Acts, or the Tea Act.

Attributed to James Otis of Massachusetts, perhaps apocryphally, is the phrase: "Taxation without representation is tyranny." In Otis's opinion, Americans would be disenfranchised of every freedom if such a thing were allowed. "For what civil right is worth a rush," he wrote, "after a man's property is subject to be taken from him at pleasure without his consent?"

It was a fateful question.

Jefferson first answered it in the capital of his colony, Williamsburg, Virginia. There he studied under George Wythe, the nation's first law professor, served as a delegate in the legislature, and absorbed and formulated the views from which he first fashioned a case against despotism.

Among his early contributions to the laws of the new Commonwealth of Virginia was a fair and graduated property tax. "Taxation," he wrote, "is the most difficult function of government, and that against which their citizens are most apt to be refractory. The general aim is, therefore, to adopt the mode most consonant with the circumstances and sentiments of the country."

Another Wythe student, Chief Justice John Marshall, put it more pointedly: "The power to tax involves the power to destroy."

Today in Colonial Williamsburg's Historic Area, the restoration of the 18th-century town, such thoughts on individual rights, taxes, consent, and justice are still recounted, faithful to the voices of the early patriots who debated them during the new republic's formative chapter.

AMERICA. CHAPTER I.

Colonial Williamsburg

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