

stitution provides solely for the rights of this few, to the exclusion of the many.

The second article of the Declaration of Rights says:

“The rights of man in society are liberty, equality, security of his person and property.”

But the article alluded to in the Constitution has a direct tendency to establish the reverse of this position, inasmuch as the persons excluded by this *inequality* can neither be said to possess liberty, nor security against oppression. They are consigned totally to the caprice and tyranny of the rest.

The third article of the Declaration of Rights says:

“Liberty consists in such acts of volition as are not injurious to others.”

But the article of the Constitution, on which I have observed, breaks down this barrier. It enables the liberty of one part of society to destroy the freedom of the other.

Having thus pointed out the inconsistency of this article to the Declaration of Rights, I shall proceed to comment on that of the same article which makes a direct contribution a necessary qualification to the right of citizenship.

A modern refinement on the object of public revenue has divided the taxes, or contributions, into two classes, the *direct* and the *indirect*, without being able to define precisely the distinction or difference between them, because the effect of both is the same.

Those are designated indirect taxes which fall upon the consumers of certain articles on which the tax is imposed because, the tax being included in the price, the consumer pays it without taking notice of it.

The same observation is applicable to the territorial tax. The land proprietors, in order to reimburse themselves, will rack-rent their tenants: the farmer, of course, will transfer the obligation to the miller by enhancing the price of grain; the miller to the baker by increasing the price of flour; and the baker to the consumer by raising the price of bread. The territorial tax, therefore, though called *direct*, is, in its consequences, *indirect*.

To this tax the land proprietor contributes only in proportion to the quantity of bread and other provisions that are consumed in his own family. The deficit is furnished by the great mass of the community, which comprehends every individual of the nation.

From the logical distinction between the direct and indirect taxation some emolument may result, I allow, to auditors of public accounts, etc.,

but to the people at large I deny that such a distinction (which by the by is without a difference) can be productive of any practical benefit. It ought not, therefore, to be admitted as a principle in the Constitution.

Besides this objection the provision in question does not affect to define, secure, or establish the right of citizenship. It consigns to the caprice or discretion of the legislature the power of pronouncing who shall, or shall not, exercise the functions of a citizen; and this may be done effectually, either by the imposition of a *direct* or *indirect* tax, according to the selfish views of the legislators, or by the mode of collecting the taxes so imposed.

Neither a tenant who occupies an extensive farm, nor a merchant or manufacturer who may have embarked a large capital in their respective pursuits, can ever, according to this system, attain the preëmption of a citizen.

On the other hand, any upstart, who has, by succession or management, got possession of a few acres of land or a miserable tenement, may exultingly exercise the functions of a citizen, although perhaps neither possesses a hundredth part of the worth or property of a simple mechanic, nor contributes in any proportion to the exigencies of the state.

The contempt in which the old Government held mercantile pursuits, and the obloquy that attached on merchants and manufacturers, contributed not a little to its embarrassments and its eventual subversion; and, strange to tell, though the mischiefs arising from this mode of conduct are so obvious, yet an article is proposed for your adoption which has a manifest tendency to restore a defect inherent in the monarchy.

I shall now proceed to the second article of the same title, with which I shall conclude my remarks.

The second article says, "Every French soldier, who shall have served one or more campaigns in the cause of liberty, is deemed a citizen of the Republic, without any respect or reference to other qualifications."<sup>15</sup>

It would seem that in this article the Committee were desirous of extricating themselves from a dilemma into which they had been plunged by the preceding article. When men depart from an established principle they are compelled to resort to trick and subterfuge, always shifting their means to preserve the unity of their objects; and as it rarely happens that the first expedient makes amends for the prostitution of principle they

<sup>15</sup> Later this article was changed to read: "All Frenchmen who shall have made one or more campaigns for the establishment of the Republic, are citizens, without condition as to taxes."—*Editor*