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THE WHISKEY TAX OF 1791 AND THE CONSEQUENT INSURRECTION: "A WICKED AND HAPPY TUMULT"

Abstract: This paper examines the development of the Whiskey Tax of 1791 and its criticality in the funding of early federal government debt and operations. By considering some of the provisions of the tax and the collection and enforcement procedures, the financial and social impacts of the Whiskey Tax are clarified. Civil disobedience in resisting the tax and the "Whiskey Rebellion" of 1794 are explored in that context. Whether the Whiskey Tax effectively served as the first income tax is considered. Images of original record documents are included.

INTRODUCTION

Just where he hung the people meet.
To see him swing was music sweet.
A Barrel of whiskey at his feet.[1]

In March of 1791, the first Congress of the United States passed *An Act Repealing, after the Last Day of June Next, the Duties Heretofore Laid upon Distilled Spirits Imported from Abroad, and Laying Others in their Stead, and Also upon Spirits Distilled within the United States and for Appropriating the Same* [U.S. *Senate Journal*, February 10, 1791; U.S. Senate, 1911, pp. 338 – 355]. This law, the "Whiskey Tax," placed an excise tax on spirits

[1] Poem from anti-excise cartoon by an unknown artist depicting the lynching of a revenue agent, 1792, located at the Atwater Kent Museum of Philadelphia History.

distilled in the United States and became the first tax ever levied by the United States on a domestic product [review of *The Debates and Proceedings of the Congress of the U.S.…March 3, 1789 – March 3, 1791*]. The excise tax was immediately controversial, and resistance developed into the 1794 Whiskey Rebellion, an insurrection that has achieved almost mythic status.

This paper will examine the development and purpose of the Whiskey Tax. It will also discuss the distilled spirits operations in Pennsylvania and neighboring states at the time of the tax, the financial impact of the excise, and briefly examine the Whiskey Rebellion. An argument will be made that the Whiskey Tax, rather than being purely an excise tax, effectively served as the country's first income tax.

TAXATION IN THE 1780S

The post-Revolution U.S. government operated under the Articles of Confederation, which granted no power to levy taxes. Strapped for the cash needed to pay for the significant expenditures related to the Revolution, the Continental Congress accepted loans from France. In order to pay off those loans and to meet federal expenses, the early government had the choice of either printing more money or obtaining other loans. Levying taxes was not an option, both due to a lack of legal authority to do so and the political caution that balked at alienating the citizens of the fledgling American country who had just gone to war with the British over the issue of taxes. Those state governments who required their citizens to pay taxes experienced strong, and sometimes violent, protests against the administration of taxation, such as Shay's Rebellion in Massachusetts [Becker, 1980].

Congress did print money, which led to hyperinflation, and interest rates on state and federal debt rose to the dreadful level of 5 to 12 percent *per month* [Penna. Gen. Assembly, 1785]. The government struggled to pay off the loans from France, stopping payment of interest in 1785, and defaulting on installments due in 1787 [U.S. Dept. of State, undated]. The country had also borrowed from the Spanish government and Dutch investors, and was in a precarious financial state. Scholars estimate that federal debt in 1787 exceeded $54 million [Chernow, 2004, p. 297], coupled with state debt of $25 million [Anderson, 1983], and U.S. Treasury Department data confirm that federal debt was well over $75 million by January 1791 [Congress *Senate Committee Report,* 1790; U.S. Dept. of the Treasury, undated]. Robert Morris, whom George Washington called "the invaluable …

financier of the Revolution" [Custis and Custis Lee 1861, 328], in acknowledgement of the substantial personal credit extended on behalf of the patriots, was already headed toward bankruptcy and debtor's prison and had no further means with which to help the federal government.

Following the adoption of the Constitution in 1787, its subsequent ratification by eleven states, and the election of George Washington as President, the nascent government of the United States began operating January 1, 1789, complete with the "power to lay and collect taxes" [U.S. Constitution art.1, sec. 8, cl. 1]. Edling [2003] argues that the very writing of this Constitution was a defining moment, creating the American equivalent of a European fiscal-military state, with the ability to tax and the responsibility to defend its citizens.

The first Secretary of the Treasury, Alexander Hamilton, championed a peacetime tax regime based on tariffs and tonnage fees[2] [Hamilton, 1787]. In its first two sessions, the Congress adopted tariffs on a wide variety of imported goods, including wine, tea, coffee, hemp, shoes, china and glassware, clothing, and hammered or rolled iron [*An Act for Laying a Duty …*, 1789; *An Act Imposing Duties …*, 1789]. Pelatiah Webster, a Philadelphia merchant and economist, argued that those customs duties were "voluntary" taxes, since no person was "compelled to pay any of the taxes, unless he chooses to be concerned in the articles taxed" [Webster, 1791, p. 468], most of which were considered luxury goods. Since they were duties on articles of consumption, such taxes might affect patterns of consumption but did not touch the property of citizens in the way a direct tax would, and there was no threat of tax debts or foreclosure from such imposts.

While many are of the opinion that these import tariffs were intended to protect the fragile manufacturing industries in the new nation, there was substantial debate even at the time about whether these tariffs should be for revenue-raising purposes alone or to strike back against those countries that imposed barriers against U.S. goods [*Debates and Proceedings of the Congress of the U.S.…March 3, 1789 – March 3, 1791*]. That debate pitted Secretary of the Treasury Hamilton against

[2] The First Session of the 1st Congress passed tariffs on imported goods, primarily those from France and England, and tonnage (weight) fees on cargo navigation superseding those imposed by individual states. James Madison led the passage of these acts supported by strong arguments from Hamilton, and then "actively promoted" Hamilton's appointment to head the new Treasury Department [Miller, 1960].

Secretary of State Thomas Jefferson and his ally James Madison. Hamilton strongly advocated non-discriminatory import duties to raise revenue to finance government expenditures and fund the public debt, in contrast to Jefferson and Madison who sought to impose countervailing restrictions reciprocating Britain's treatment of U.S. goods. Domestic manufacturers were disappointed with Hamilton's proposed moderate tariffs, since they were not adequate to discourage imports [Irwin, 2004]. Ultimately, the revenue-raising aspect of import duties seems to have prevailed. In 1792, one of the few years for which data are available, the customs duties collected accounted for about $3.4 million of the $3.7 million federal government receipts [Nourse, 1838], indicating the criticality of those duties to support federal spending and debt service.

Despite the substantial tariffs on imported goods, there remained a considerable shortfall between income and expenditures. Duties from the first tariff acts consisted of three parts: specific duties on 36 particular "luxury" commodities not produced in the United States, *ad valorem* duties on most other imports, and duty-free treatment for seventeen goods considered necessities such as saltpeter and brass. In order to address the revenue shortfall, the specific duties were "fine tuned" almost immediately to provide additional income [Irwin, 2003]. The Tariff Act of 1790 increased the 1789 duty on wine, tea, coffee, and many spices by 50 percent or more, among other adjustments [U.S. Senate, 1911, pp. 330 – 336]. Many duties were further raised by the Tariff of 1792 [U.S. Senate, 1911, pp. 355 – 361], explicitly to fund military expenditures to protect the western frontier, offering additional support to the revenue-raising purpose of import duties.

THE LEVYING OF THE WHISKEY TAX

Despite the additional import duties imposed by the Tariff Act of 1790, a substantial federal deficit remained. Actual federal operating and debt expenditures were less than federal income, and would have resulted in a government surplus, had it not been for the federal assumption of state debts related to the revolution [Congress "*Assumption Bill,*" 1790]. Federal expenditures in 1792 amounted to approximately $5.1 million, yet government revenue for that year was only $3.7 million [Irwin, 2009, p.19], resulting in a deficit of about $1.4 million, or 27 percent of the federal budget. The U.S. was able to cover its revenue shortfall only through a sizeable loan from the Netherlands [Riley, 1978]. Interest on the debt alone amounted to more than $2.8 million per year [Hamilton, 1790]. With a considerable need for additional revenue, Hamilton revisited an idea initially broached in his *Report Relative to a Provision for the Support of Public Credit* – the idea of a duty on spirits distilled within the United States. Hamilton argued that the monies raised would facilitate a properly managed national debt and "render [a national debt] a national blessing" [Hamilton, 1790].

There are multiple reasons Hamilton targeted distilled spirits rather than other domestic products. First, Hamilton [1790] argued in his *Report … of Public Credit* that distilled spirits were not a necessity but a luxury item – a "national extravagance" – that was only consumed by those who, by logical inference, could afford to pay the new tax. Not only are distilled spirits luxury items, Hamilton alleges they are inelastic in demand: "Experience has shewn, that luxuries of every kind, lay the strongest hold on the attachments of mankind, which, especially when confirmed by habit, are not easily alienated from them." Since demand is inelastic, merchants will not suffer as a result of the imposition of "considerable duties on such articles," since they will "command a proportional price." Neither would the imposition of a duty thwart the revenue-raising purpose of the proposed excise. Since Hamilton anticipated any decrease in consumption to be in a small degree, it would not "frustrate the expected benefit to the revenue from raising the duties."

Hamilton and his allies also argued that distilled spirits had become a threat to public health. Despite the evident inconsistency between Hamilton's assertion that liquor is a luxury good, and his claims in the same *Report … of Public Credit* that "The consumption of ardent spirits… [is] very much on account of their cheapness," Hamilton presented a letter to Congress from the Philadelphia College of Physicians that claimed, "domestic distilled spirits, the cheap drink of the laboring classes, had become a ravaging plague requiring immediate treatment" [Hogeland, 2006, p. 63]. In his *Report … of Public Credit*, Hamilton calls spirits a "pernicious luxury" and a source of national impoverishment. "The consumption of ardent spirits… is carried to an extreme, which is truly to be regretted, as well in regard to the health and the morals, as to the economy of the community." Consequently, any decrease in consumption of spirits "would be, in every respect desirable." This is in clear contradiction to his argument that demand would be inelastic and, therefore, the desired additional revenues would be maintained. But this argument proved to be effective, winning-over the perpetual thorn in his side, James Madison. Madison thought a tax on spirits may have useful societal benefits, since it would increase "sobriety and thereby prevent disease and untimely deaths" [Madison, 1981, p. 366].

On top of the argument that distilled spirits are price-inelastic luxury goods, and the seemingly conflicting argument that liquor is a cheap and pernicious threat to public health, Hamilton also advocated for the excise tax on the basis that it would benefit agriculture by encouraging "the substitution of cyder and malt liquors," with the consequent opening of a "new and productive source of revenue" [Hamilton, 1790]. The suggestion that cider and malt liquor would be popular substitutes for distilled spirits makes the price-inelasticity argument somewhat specious. More questionable, though, is the argument that agriculture would benefit from the new duty, since "the excise first fell most heavily on the frontier farmers" [Reid, 1979], an effect that ultimately manifested in the Whiskey Rebellion.

Whether or not the members of Congress bought Hamilton's convoluted public health, luxury tax, or other explanations (and many of them did), they really had no other option but to sign off on the revenue bill that instituted the federal excise. The United States had a legal obligation to pay back debts to lenders who had bought bonds during the American Revolution. The only way to meet these debts was either to impose an excise tax or to resort to even more unpopular direct measures like a land tax, an income tax, or a wealth tax[3] [Hogeland, 2006, p. 63]. Madison brought considerable support to the excise tax on domestic spirits, insisting, "as direct taxes would be still more generally obnoxious and as imports are already loaded as far as they will bear, an excise is the only resource and of all articles distilled spirits are least objectionable" [Madison, 1981, p. 344].

It was on this foundation that Congress passed, in early 1791, *An Act Repealing, after the Last Day of June Next, the Duties Heretofore Laid upon Distilled Spirits Imported from Abroad, and Laying Others in their Stead, and Also upon Spirits Distilled within the United States and for Appropriating the Same* [U.S. *Senate Journal*, February 10, 1791; U.S. Senate, 1911, pp. 338 – 355]. This Whiskey Tax act (the Act) passed in the House on January

[3] "Direct" taxes are those paid directly by an individual to the taxing entity, such as a real estate or income tax. Indirect taxes, such as sales taxes, may be shifted to an intermediate entity. Tariffs are duties on imported goods, while an excise tax is on goods produced within the borders.

27, 1791, by a vote of 35 yeas to 21 nays, passed the Senate on February 12, 1791, by a vote of 20 to 5, and was signed by the President on March 3, 1791 [U.S. Senate, 1911, pp. 337 – 338]. In both the House and the Senate, Pennsylvania delegate votes were split equally, giving no hint of the trouble to come.

The duties on distilled spirits were quite costly. Most expensive were the taxes on liquors distilled domestically from imported molasses and sugar, primarily rum. Those "more than 40 per cent above proof," were taxed at 30 cents per gallon. Between 20 and 40 percent above proof the taxes were 20 cents per gallon, with decreases in the tax commensurate with reduced alcohol level down to those spirits "more than 10 per cent below proof," which bore a tax of 11 cents per gallon. Spirits distilled domestically from local crops benefited from a slightly lower tax burden, ranging from 25 cents per gallon for 40 per cent above proof to 9 cents per gallon for the lowest proof products. At a time when the average wage was less than twenty-five cents per day for the small number of people who earned actual wages (David and Solar, 1977), the tax on spirits amounted to *as much as a full day's wages per gallon*.

DISPROPORTIONATE IMPACT OF THE WHISKEY TAX

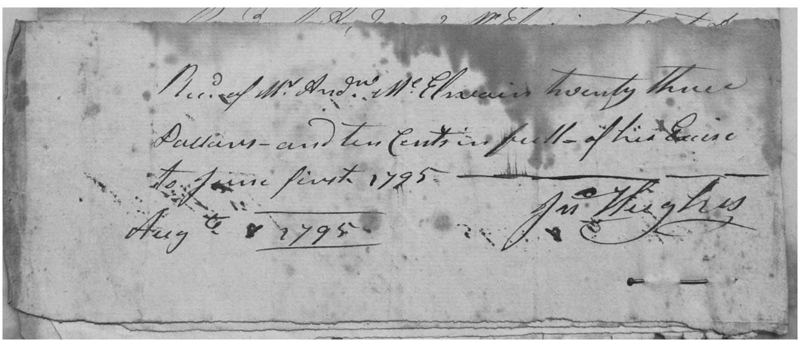
The tax on whiskey was particularly economically burdensome to the people of the western frontier. In the early 1790s, the United States could not come to an agreement with Spain to open the Mississippi River to trade, and thus the Mississippi River remained closed to American shipping. "The Mississippi problem robbed westerners of chances for the small-scale commercial development through which they longed to free themselves from depression, barter economies, and dependency on landlords and creditors" [Hogeland, 2006, p. 56]. Without the use of the Mississippi for easy shipping, the farmers of western Pennsylvania were forced to turn their grain into whiskey. The substantial reduction in volume resulting from the distillation of grain into whiskey greatly reduced the cost to transport their crops to the populous east coast – the only place where there were markets for their crops. More than one fourth of the whiskey stills in the United States were located at the forks of the Ohio River in western Pennsylvania [Hogeland, 2006, p. 70], and those families were hit the hardest by the Whiskey Excise tax.

The farmers at the western frontier were disproportionately likely to sell their crops as alcohol rather than grain, so were more likely to have to pay the new excise tax. Additionally, the transportation costs per gallon were much higher for those farmers at the frontier, so the per-gallon profit was reduced disproportionately by the per-gallon tax. This was a tax on distillation, not on consumption, so the tax was borne by the farmer not by the customer. As a result, the Whiskey Excise taxed rural frontier farmers unfairly compared to those who lived in more convenient places where they were closer to an eastern commercial center.

The fact that this was a tax on distillation created other problems. Section 17 of the Act required that the duties be paid before the liquor was removed from the distillery, with a tax abatement of 2 cents for every 10 gallons.

FIGURE 1

Receipt for Payment of $23.10 in Excise Tax on Stills June – August, 1795. Receipt signed by Tax Inspector John Hughes (Pennsylvania 3rd Survey District).



Recd of Mr Andw McElwain twenty three Dollars and ten Cents in full of the Excise to June first 1795

Jno Hughes

Aug 8 1795

Source: Tax receipts records at National Archives.

For those distillers who were unable to make the payment, a three-month surety bond[4] was an option.

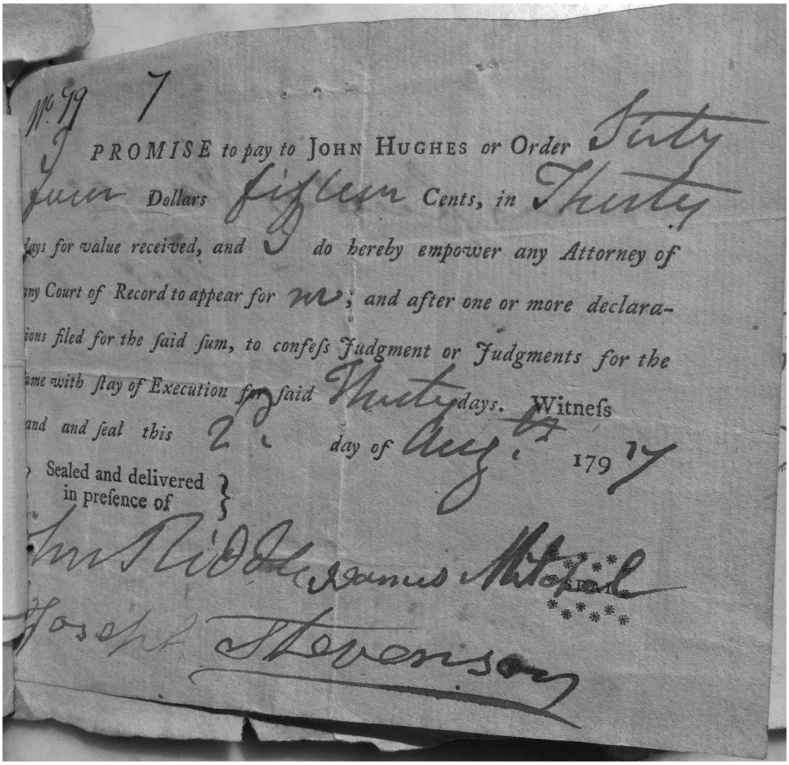
Anyone caught with a cask of spirits for which the tax certificate could not be produced were subject to seizure and forfeiture, not only of the casks, but also of their horses or cattle, carts, harness, tackle, and any other vessels or boats that may be in use. As such, the farmers had to pay the taxes prior to taking their goods to market or risk losing everything. Section 21 of the Act also imposed an annual tax on stills of 60 cents per gallon of

[4] Given the economic conditions at the time, these bonds are likely to have borne a very high interest rate, but no contemporaneous data were found.

capacity. The still duty was to be paid "half yearly," in January and July. Non-payment could result in forfeiture and sale of all personal goods.

FIGURE 2

Image of a "Promise to Pay" Tax Inspector John Hughes (Pennsylvania 3rd Survey District) an outstanding debt for $64.15 in whiskey taxes dated August 2, 1797, and signed by Joseph Stevenson in the presence of witnesses Christian Riddle and James Mitchel.


No 99 7

I PROMISE to pay to JOHN HUGHES or Order Sixty four Dollars fifteen Cents, in Thirty days for value received, and I do hereby empower any Attorney of any Court of Record to appear for me; and after one or more declarations filed for the said sum, to confess Judgment or Judgments for the same with stay of Execution for said Thirty days. Witness hand and seal this 2d day of Aug. 1797

Sealed and delivered in presence of

James Mitchel SEAL

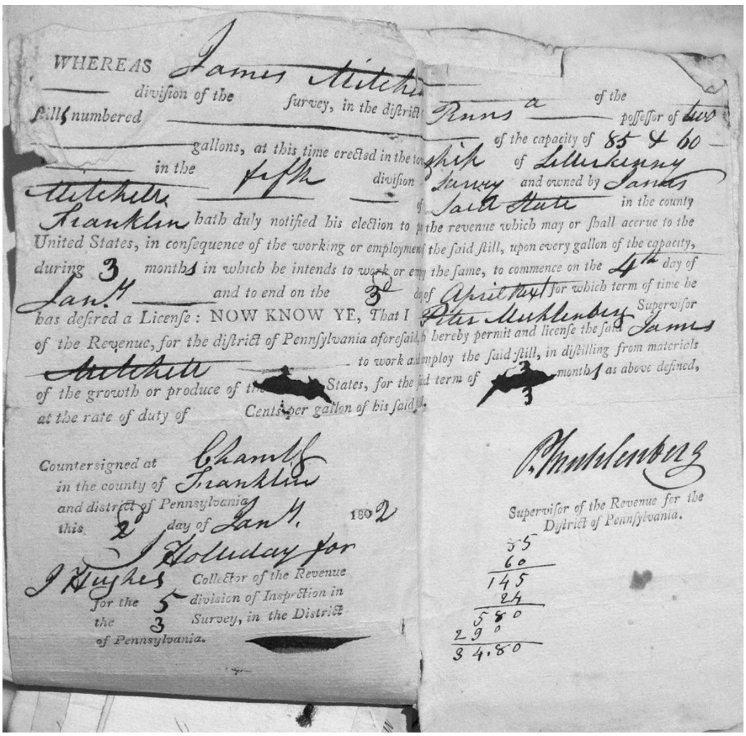
Joseph Stevenson

Source: Tax receipts records at National Archives.

In addition to the onerous taxes were burdensome record-keeping requirements. Sections 24 and 35 mandate a daily log book, or accounts book, indicating the quantity of spirits distilled, the quantity sold, and inventory on hand. For uneducated, often illiterate, frontier farmers, record keeping was an arduous, if not impossible, task. Failure to keep the daily record, whether through negligence or refusal, carried a penalty of $100 [Section 35]. Detailed requirements for signage and public notice were also specified.

FIGURE 3

Image of a Still Tax Certificate granted to James Mitchell dated January 2, 1802, licensing him to operate two stills. Signed by Peter Muhlenberg, Supervisor of the Revenue for the District of Pennsylvania.



WHEREAS James Mitchell division of the survey, in the district Penns a of the Stills numbered possessor of two gallons, at this time erected in the township of Letterkenny of the capacity of 85 & 60 in the fifth division survey and owned by James Mitchell of said State in the county Franklin hath duly notified his election to pay the revenue which may or shall accrue to the United States, in consequence of the working or employment the said still, upon every gallon of the capacity, during 3 months in which he intends to work or employ the same, to commence on the 4th day of Jan. and to end on the 3d day of April next for which term of time he has desired a License: NOW KNOW YE, That I Peter Muhlenberg Supervisor of the Revenue, for the district of Pennsylvania aforesaid, hereby permit and license the said James Mitchell to work and employ the said still, in distilling from materials of the growth or produce of the States, for the said term of 3 months as above defined, at the rate of duty of Cents per gallon of his said

Countersigned at Chambg
in the county of Franklin
and district of Pennsylvania
this 2d day of Jan. 1802
J Holiday for
J Hughes Collector of the Revenue
for the 5 division of Inspection in
the 3 Survey, in the District
of Pennsylvania.

P. Muhlenberg
Supervisor of the Revenue for the District of Pennsylvania.

85
60
145
24
580
290
34.80

Source: Tax receipts records at National Archives.

A number of sections describe the powers of inspecting officers, including their right to enter any relevant building and inspect at all times in the daytime, and the right to sample or taste any goods. Penalties for using mismarked casks, or defacing inspector's marks on casks, were very high at $100 per cask [Sections 30 and 31]. Counterfeit or altered certificates carried a penalty of $500 per certificate [Section 45].

The Whiskey Excise had a disparate impact on the poorest people of western Pennsylvania who used whiskey as a commodity with which to barter. The people of the frontier were cash-poor "accomplished monetary innovators" [Sylla, 2006, p. 76] who relied on whiskey as a means of payment – laborers usually were paid in a portion of the grain they harvested and landlords took whiskey as rent payment. Indeed, many of the families on the frontier would never see cash money in the course of a decade [Bouton, 2007], relying completely on a barter and subsistence economy. Barter was the tool that kept rural people free of debt and dependency [Hogeland, 2006, p. 67]. Even in more developed regions of Pennsylvania there was "an extreme scarcity of circulating specie" causing farmers to sign petitions and condemn state officials [*Carlisle Gazette,* 1788, p. 1; York County Petition, 1784]. In Pennsylvania, a dominant part of the post-Revolution experience was a "profound scarcity of money and credit," resulting in property foreclosure, unpaid private debts and public taxes, and the misery of losing everything one owned including mattresses, mugs, and spoons as well as the items needed to make a living [Bouton, 2000]. By 1790, the circulation of money had dropped to only 31 cents per person, in contrast to the $5.33 per person during the "currency shortage" of the Revolutionary War [*State of the Finances*..., 1790].

Despite the critical shortage of cash, and the prevalence of the barter economy particularly in rural areas, whiskey could not be tendered in payment of the excise tax – it was required to be paid in cash, which was an inconceivable hardship [Hogeland, 2006, p. 68]. "Without money, or the means of procuring it, consuming their whiskey only in their families or using it as a system of barter, which, though in some respects answered the place of money, yet would not be received in pay for the excise tax, they thought it hard to pay as much tax on what sold with them but at from two shillings and six pence, as they did where it brought double that price" [Findlay, 1985, p. 79]. Thus, the Whiskey Tax was not the "mere luxury-tax-with-concomitant-health-benefit" that Hamilton presented to Congress. The demand for cash payment seems to contradict Hamilton's [1787] own declaration that the ability of citizens to pay taxes "must always be proportioned...to the quantity of money in circulation, and the celerity with which it circulates."

By taxing the only feasible source of income for frontier families the Whiskey Excise Tax may have effectively functioned as the nation's first income tax. Compounding the effect of the Whiskey Tax was the actual experience of taxation, which was unfamiliar to Pennsylvanians. Unlike people in other states, "Pennsylvanians were unused to paying taxes, as the state had hitherto financed itself almost exclusively through land sales" [Edling, 2003]. This onerous taxation of farmers in western Pennsylvania stands in clear contrast to the preferential tax treatment received by farmers since the passage of the Revenue Act of 1913 imposing the federal income tax [Barney and Flesher, 2008]. Likewise, the disparate effect of this tax on poor frontier farmers violated the arguments advanced in the 19th century suggesting that an income tax was the most equitable form of taxation, since an income tax "does not impinge upon the limit of subsistence of those possessing but small incomes, as do the customs and excise taxes" [Howe, 1894]. Thus, the Whiskey Excise Tax "redistributed wealth by working itself deeply into rural people's peculiar economic relationship with whiskey" [Hogeland, 2006, p. 64].

Hugh Henry Brackenridge, a first-hand observer of the impact and consequences of the Whiskey Excise Tax, noted that the worst element of the federal excise was its method of enforcement. Delinquent distillers who could not pay the federal tax collectors were given trials – a fact that Hamilton used to convince Congress that this tax was not like classic excises that had infringed liberties. However, these trials were not conducted in local courts but in the federal court in Philadelphia, which is about three hundred miles from the homes and farms of western Pennsylvanians. Distillers who could not pay the cash excise would be compelled to travel to Philadelphia at the sacrifice of their farms and the ruin of their families [Slaughter, 1986]. The trip to Philadelphia was long and arduous. The expense of the trip was nearly equal to the value of their homesteads [Brackenridge, 1859, p. 67], and the families left behind at the frontier were exposed to many dangers including Indian invasion. Since one of the grievances in the Declaration of Independence was that England took persons "beyond Seas" for trial, the requirement of travel to Philadelphia likewise added insult to injury.

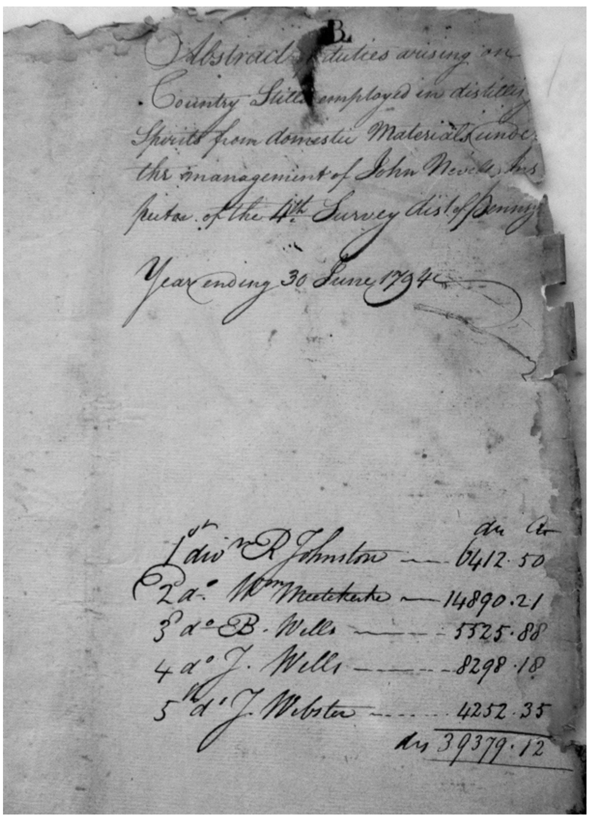
GENERAL NEVILLE, THE INDIAN PROBLEM, AND WESTYLVANIA

In the spring of 1791, General John Neville was appointed to enforce and collect the Whiskey Tax in western Pennsylvania.

Neville was an ambitious, wealthy large-scale distiller. He was an English Episcopalian from Virginia in an area of western Pennsylvania where the vast majority of residents were Scots-Irish or German Presbyterians and Quakers. He and his Virginian aristocratic wife, Winifred Oldham, built their mansion on top of a hill on ten thousand acres in western Pennsylvania, calling it Bower Hill. It was "the fanciest home in that part of the west" and one of the only homes that was large and wealthy enough to own slaves (and not Quaker) [Hogeland, 2006, p. 99].

FIGURE 4

Cover of "Abstract of duties arising on Country Stills employed in distilling spirits from domestic materials under the management of John Neville, Inspector of the 4th Survey dist. of Pennsylvania. Year ending 30 June 1794." The notation for the five divisions within the 4th district (most of western Pennsylvania) indicates $39,379.12 in whiskey tax was collected during the year..



B.

Abstract of duties arising on Country Stills employed in distilling Spirits from domestic Materials under the management of John Nevill Inspector of the 4th Survey dist of Penny

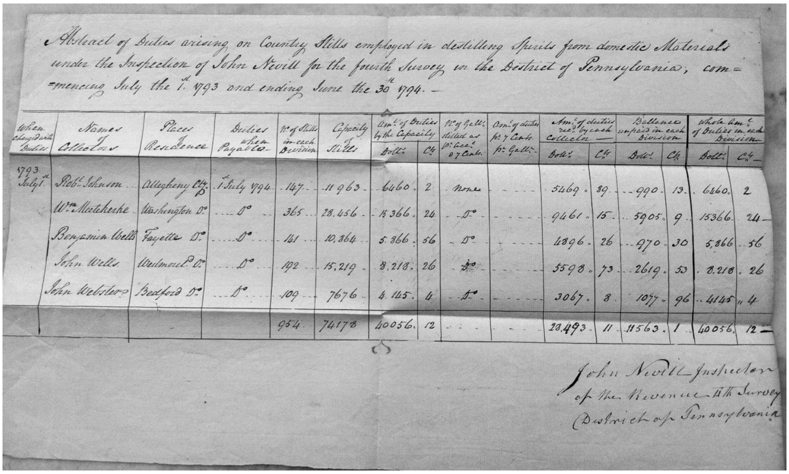
Year ending 30 June 1794

1st div.	R. Johnston	6412.50
2 do.	Wm [illegible]	14890.21
3d do.	B. Wells	5525.88
4 do.	J. Wells	8298.18
5th do.	J. Webster	4252.35
	Ds	39379.12

Source: Tax receipts records at National Archives.

FIGURE 5

Inside summary of "Abstract of duties arising on Country Stills employed in distilling spirits from domestic materials under the management of John Nevill for the fourth Survey in the District of Pennsylvania, commencing July the 1st, 1793 and ending June the 30th 1794." The notation for the five divisions within the 4th district (most of western Pennsylvania) indicates $40,056.12 in whiskey tax was collected during the year, in contrast to the document in Figure 4 covering the same time period and same geographic area.



Abstract of Duties arising on Country Stills employed in distilling Spirits from domestic Materials under the Inspection of John Nevill for the fourth Survey in the District of Pennsylvania, commencing July the 1st 1793 and ending June the 30th 1794. –

When charged with Duties	Names of Collectors	Places of Residence	Duties when Payable	No. of Stills in each Division	Capacity of Stills	Amt. of Duties by the Capacity		No. of Galls. stilled as pr. acct. @ 7 Cents	Amt. of duties pr. 7 Cents pr. Gall.	Amt. of duties recd. by each Collector		Ballence unpaid in each Division		Whole Amt. of Duties in each Division	
						Dolls.	Cts.			Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.
1793 July 1st	Robt. Johnson	Allegheny Cty.	1st July 1794	147	11 963	6460	2	None	- - - -	5469	89	990	13	6460	2
	Wm. Meetekerke	Washington Do.	Do.	365	28.456	15 366	24	Do.	- - - -	9461	15	5905	9	15366	24
	Benjamin Wells	Fayette Do.	Do.	141	10,364	5.866	56	Do.	- - - -	4896	26	970	30	5,866	56
	John Wells	Westmorel. Do.	Do.	192	15,219	8,218	26	Do.	- - - -	5598	73	2619	53	8,218	26
	John Webster	Bedford Do.	Do.	109	7676	4.145	4	Do.	- - - -	3067	8	1077	96	4145	4
				954	74178	40056	12	- - -	- - -	28,493	11	11563	1	40056	12

John Nevill Inspector
of the Revenue 4th Survey
District of Pennsylvania

Source: Tax receipts records at National Archives.

The "Neville Connection" was General Neville's family business – a conglomerate of industrial, mercantile, and social interests with business centered in Pittsburgh. The Neville Connection worked in conjunction with other powerful families of the area to run ironworks and boatyards, broker deals, and grow grain on large plots of land. The Neville Connection essentially monopolized any business with which it was interested.

Pittsburgh was staging area for military expeditions against the Indians in 1791 and 1792. The Neville Connection seized the new market for food, drink, and supplies that had landed in its lap, and largely dominated buying and selling at the army garrison [Hogeland, 2006, p. 101]. Whiskey was one of the most essential products to supply to an army, and Neville leaped at the chance to sell his whiskey to the army at a high cost. As the excise tax collector, Neville strictly enforced the Whiskey Excise to make sure that no illegal whiskey from smaller distilleries got into the hands of the army, benefiting his personal business interests as well as following orders from Washington. In addition to dominating the whiskey-supply market in Pittsburgh, the Act specified that Neville collected a $450 annual salary and a 1% commission from all of the taxes he collected from his neighbors. It is easy to understand, then, why Neville was not well-liked by small-scale whiskey distillers. Aside from the fact that he was the enforcer of the dreaded Whiskey Excise, he was also a shrewd businessman who used his power and influence to sure-up permanent markets and to push out small-scale businesses from the Pittsburgh area.

While the appointment of General Neville was a vexation, the "Indian Problem" helped propel the frontiersmen to insurrection. The settlers of western Pennsylvania had ongoing interactions with the Indians of the region, most of which were bloody and violent on both sides. "An afternoon trip to church or town could become a scene of butchery. At night a cabin could be abruptly filled with whooping warriors, swinging children by their feet to open their skulls, slicing limbs and taking scalps, disappearing into the woods with wailing captives" [Hogeland, 2006, p. 56]. England supported these western Indian tribes and amplified the harassment of the American settlers[5] [Anonymous, 1847, Chapter XI]. The people of western Pennsylvania looked to the federal and state governments to assist them in keeping the Indians at bay, but neither government seemed concerned with the plight of the rural frontier settlers, partly because these same rural settlers rarely voted [Hogeland, 2006, p. 54]. Additionally, Virginia and Pennsylvania constantly fought over who owned the western territory – both tried to collect taxes and issued competing land titles to former squatters and absentee speculators [Barksdale, 2003]. "Having two governments was tantamount to having none," and the region of western Pennsylvania went largely without government throughout the late-eighteenth century [Hogeland, 2006, p. 15].

As a response to the lack of government aid or attention, many settlers in western Pennsylvania began to talk of a single independent western state, which they called "Westylvania," de-

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[5] The Proclamation of 1763, in which England prohibited colonists from settling further west than the Appalachian Mountains, drew many Delaware Indians in Ohio to side with the British during the Revolutionary War. These "British Indians" feared (correctly) that they would have to relinquish their land due to western expansion if the Colonists won [Hurt, 1996].

spite a state law that made it a capital crime to discuss independence. Though illegal, in western Pennsylvania, and particularly in Washington County, citizens held meetings about the Westylvania movement and created committees of correspondence to communicate with settlers in Kentucky and western Virginia who would also make up the state of Westylvania. Kentucky even held a convention to discuss Westylvania in response to a circular letter out of the western Pennsylvania meeting [Slaughter, 1986].

INSURRECTION

Talk of secession added to the rural insurgency activities in post-Revolution Pennsylvania. Beginning in 1787, on at least 62 occasions, Pennsylvania farmers created formidable obstructions making roads impassable for many months at a time [Bouton, 2000, p. 855]. The passage of the excise tax brought immediate protests, with a fierce anti-excise meeting held in July 1791 in Brownsville, Pennsylvania, led by Colonel Edward Cook and Albert Gallatin. That meeting resulted in the publication of a set of "resolutions expressing the sense of their constituents on the subject of the excise law" in the *Pittsburgh Gazette* [Brackenridge, 1859, pp. 22 – 23]. Formal anti-excise conventions were held in Pittsburgh in September 1791 and again in July 1794, resulting in a petition in the form of a circular letter and general address to the neighboring counties in Pennsylvania. This circular letter was part English/colonial rhetoric on infringement of liberty and part full of new "western"/frontier rhetoric insisting that the excise tax favored the rich and hit westerners hardest.

Peaceful protest was paralleled by a series of violent acts. In September 1791 the excise officer for Washington and Allegheny counties, Robert Johnson, was tarred and feathered[6] and left for dead [Clouse, 1991, pp. 27 – 28]. In August of 1792, Captain William Faulker was attacked because he had allowed his house to serve as an office of inspection for the Inspector of Revenue in Washington County [Hamilton, 1792]. In April 1793 the home of Fayette County excise officer Benjamin Wells was burned (he was also tarred and feathered that fall), followed by the June tarring and feathering of John Lynn, deputy Westmoreland

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[6] While often discounted as merely a form of public humiliation, this practice could have dire consequences. The victim was either dunked in hot tar or pine pitch, or had it poured/painted over him, and was then rolled in feathers. This resulted in burns over most of the body, and removal of the tar ripped skin and often required the use of kerosene or turpentine. Infrequently, death from overheating or ensuing infection could occur [*The Effects of Varnishing the Skin*, 1877].

County excise officer [Brackenridge, 1859, pp. 28 – 30]. Mob violence extended into neighboring counties in Virginia (modern West Virginia), including a siege in Morgantown, which briefly became the national fulcrum for anti-excise tax activity [Barksdale, 2003, p. 8].

In a particularly unfortunate incident in October 1791, a mob attacked Robert Wilson, an obviously cognitively disabled man (Alexander Hamilton calls him "an unhappy man" who was "manifestly disordered in his intellects") who had made inquiries about the various whiskey stills in town [Hamilton, 1794, p. 35]. It seems that Wilson imagined himself to be a clandestine agent sent to recover information for the Treasury Department, but he was not a spy nor was he connected with the government in any way. Unfortunately, Wilson's imaginary position as government auditor fooled the people of western Pennsylvania, and he became the target of an attack carried-out by a black-faced gang. They took Wilson out of his bed and marched him five miles away to a blacksmith's shop, where they stripped him naked and prodded him with the blacksmith's hot iron, which burned him in several places, before they tarred and feathered him [Hamilton, 1794, p. 35]. Sadly, Wilson's dedication to his imaginary position was such that he refused to renounce the tax or ask for mercy "no matter how horrific the pain" [Hogeland, 2006, p. 104]. Because Wilson was not actually affiliated with the government, despite his willingness to die for their cause, he had no one to take his grievances to or to report this harassment to. Alexander Hamilton used the attack on "the unhappy sufferer" as proof that Daniel Hamilton's gang was ruthless and was willing to target even those who were not affiliated with the excise. However, it is clear that the mob of frontiersmen were convinced that Wilson was involved with the government and were not just randomly harassing innocent men.

A dramatic meeting was held at Mingo Creek in July 1794, with Major General David Bradford rising to lead the incensed farmers. The Mingo Creek Association and the local militias demonstrated the new nature of their "mob" – large, organized, armed, and militant. The Mingo Creek Association and their militias numbered 600 rebels in a formal muster at the Bower Hill manor of General Neville, "Chief Inspector of the Revenue" [Brackenridge, 1859, pp. 46 – 49]. "No blackface now, no wild disguise. This wouldn't be a raid by a gang but an expedition by a large, disciplined fighting force, mobilized without order from any legal authority, offering to do battle with a division of the U.S. Army" [Hogeland, 2006, p. 151]. The battle at Bower

Hill was not a small act of mob violence but an all-out war. Both sides opened fire in earnest; gunfire raged at Bower Hill and the ad-hoc army of rebels made a massive bonfire of General Neville's furniture and belongings (igniting it, ironically, with the General's whiskey). There was only one casualty of the battle at Bower Hill – Captain James McFarlane, a local hero of the American Revolution militia who served as the leader of the Whiskey Rebels' Bower Hill operation. McFarlane was probably shot accidentally when he came out from behind a tree [Hogeland, 2006, p. 151 – 154].

Not all still owners embraced the burgeoning violence. Drawing attention to those not joining the "expedition against that insolent exciseman John Neville", "Tom the Tinker" placed a series of advertisements in The Pittsburgh Gazette and other newspapers. Though his true identity is subject to debate, Tom the Tinker specifically named John Reed of Washington (PA) who "came not forth in the suppression of the execution of said law." The advertisements threatened that non-supporters "will be deemed as enemies" and threatened "punishment according to the nature of the offence" [Tom the Tinker, 1794].

A few weeks later, in August, 1794, delegates from Pennsylvania and West Virginia held a large gathering at the Jean Bonnet Tavern, near modern Bedford, Pennsylvania, and erected a large liberty pole inscribed "Liberty and no Excise! No Asylum for Traitors and Cowards!" Lead by Albert Gallatin, Edward Cook, and Hugh Henry Brakenridge, this gathering had two principal objectives – to organize tax resistance and to draft a definitive anti-tax declaration [Brackenridge, 1859, pp. 157 – 172]. By the end of August, "western Pennsylvania's Whiskey Rebels had their own flags, their own army, and their own martyr: Captain James McFarlane" [Barcousky, 2008].

THE "WATERMELON ARMY" OR "ARMY OF THE WESTERN EXPEDITION"

Initially, national leaders generally presented the protests to the Whiskey Excise as "exaggerated responses to so inconsequential a tax on whiskey" [Slaughter, 1985, p. 10] and "intemperate" [Brackenridge, 1859, p. 263]. Those who took issue with the excise were considered to reflect the "paranoid style affecting politics at the time" [Slaughter, 1985, p. 10]. Although economic principles mattered to the people of western Pennsylvania, the tax itself was almost definitely not enough to incite violence. According to Hugh Henry Brackenridge, a first-hand observer, "The major cause of violence resistance had nothing directly to do with the excise tax itself" [Brackenridge, 1859, p. 30] but was primarily due to the horrible penalties imposed for non-payment and the unavailability of the currency required to make the payments.

By the end of summer in 1794, however, the extent of the rebellion required serious attention. Alexander Hamilton published, under the name "Tully," a series of letters denouncing the insurgents as enemies to the Constitution and to all orderly government [Hamilton *Works*]. Finally, President Washington called out the troops, stating that he would not permit "a small portion of the United States [to] dictate to the whole union" [Washington, 1794]. Nearly 13,000 soldiers – infantry, cavalry, and artillery – assembled to quell the rebellion [Baldwin, 1939, p. 225]. Remarkably, troops from each participating state were led by their state governor: Governor Mifflin (PA), Governor Henry Lee (VA), Governor Thomas Lee (MD), and Governor Howell (NJ). Even more extraordinarily, Washington himself commanded the army, widely considered the singular instance in which a sitting President of the United States led troops into battle. Whether due to the "rough conditions," as some critics claim, or to judicious politics, as other historians assert, Washington turned back after rallying the troops in Bedford, Pennsylvania (at or near the aforementioned Jean Bonnet Tavern) [Baldwin, 1939, p. 229].

Horrible torrential downpours slowed the army, allowing time for the rebellion leaders to consider their response. Ultimately, cooler heads prevailed, and the bloodshed was minimal. "There was no resistance, either to the military or civil authority" [Brackenridge, 1859, p. 312]. However, hundreds of rebels were arrested, and generally treated poorly despite the amnesty that was promised. Accounts of the prisoners taken at Mingo Creek included placement in a cold, wet basement with neither food nor drink, followed by a twelve-mile march [Brackenridge, 1859, p. 320 – 321]. Most prisoners were eventually released by General Lee, acting under the President's authority, despite their participation in the "wicked and unhappy tumults and disturbances lately existing" [Lee, 1794], but about twenty key players were subjected to military tribunals. Several men were sentenced to hang, although President Washington first reprieved, and then pardoned them [Baldwin, 1939, pp. 257 – 264], with the exception of the prominent leader Daniel Bradford. Bradford escaped to Spanish-controlled New Orleans, but was pardoned by President John Adams in March 1799 [Hoover, undated]. Several thousand men were temporarily exiled to lands farther west, where many chose to make a permanent residence.

CONCLUSION

Ultimately, the Whiskey Insurrection failed, but manifested long coattails. Other economic forces, primarily the growth of large distillers, doomed the small distiller, many of whom pulled up their roots and headed to Kentucky and Tennessee (hotbeds of whiskey distilling even today). However, commerce and industry in western Pennsylvania grew dramatically, in part due to the presence of the army and the currency it injected into circulation. Within the decade, the Pittsburgh area was "launched on a course that was eventually to make it the 'workshop of the world'" [Baldwin, 1939, p. 265].

Likewise, the insurrection gave support to Federalist calls for a standing army of the U.S., and probably influenced the elections of 1794 and 1796 at the very least. The Federalists controlled the White House and most of Congress through the presidencies of George Washington (1789 – 1797) and John Adams (1797 – 1801), during which excise taxes were limited "almost exclusively to goods and services consumed by the affluent" [Brownlee, 2006, p. 7], including wines, distilled spirits, sugar, carriages, vellum, parchment and paper. The Whiskey Tax became a critical issue in the tight presidential election of 1800, when Thomas Jefferson tied Aaron Burr in the Electoral College [*Tally of the Electoral Votes…,* 1801] and only won in the House of Representatives after 36 ballots over 6 days [*Jefferson Victorious*, 2010]. At the time of the election, it was conventional wisdom that "'the whisky drinkers' had made Jefferson president" [Simon, 2012]. The Whiskey Tax and all other internal taxes were repealed on April 6, 1802 after Thomas Jefferson took office as president [U.S. *Senate Journal*, 1802]. Jefferson's signature also abolished all tax collection offices and the Supervisor of the Internal Revenue [*An Act to Repeal the Internal Taxes*, 1802], making it understandably popular.

As the first tax on a domestically produced product, the Whiskey Excise was an important development in the financing of the debt and operations of the federal government. Though officially an excise on distillation, for the vast majority of frontier farmers it effectively served as a tax on their only source of income, particularly as payment in coin was required. An argument can surely be made that the Whiskey Excise may have effectively functioned as the first U.S. direct income tax, more than a half-century before the formal income tax briefly enacted to finance the Civil War. The events surrounding the Whiskey Excise Tax also presaged the social cleavage between the new industrial/mercantile "city slickers" and the "hicks from the sticks."

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