



Pennsylvania Tax Laws in Force During the American Revolution

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
John D. Sinks and Harold Ford



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Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 752 • pp. 97-103	An Act for Emitting the Sum of £200,000 in Bills of Credit for the Defense of this State, and Providing a Fund for Sinking the Same by a Tax on All Estates, Real and Personal and on All Taxables within the Same.	20 Mar 1777	Oct 1777- Dec 1778	“...it is necessary that a sufficient sum of money should be immediately provided in order to make proper preparation of the defense of this state against the cruel and hostile proceedings of the King of Great Britain....” £200,000 in bills of credit were to be issued. A tax on real and personal property was levied to redeem the currency.
Ch 767 • pp.152-156	A Supplement to the Act, Entitled “An Act for Emitting the Sum of £200,000 in Bills of Credit for the Defense of this State, and Providing a Fund for Sinking the Same by a Tax on All Estates, Real and Personal and on All Taxables within the Same”	13 Oct 1777	Oct 1777- Oct 1778	Underlying purpose does not change. “...it becomes absolutely necessary to enlarge the rate....” Tax levied on estates real and personal.
Ch 794 • pp. 230-235	An Act for Raising the Sum of Six Hundred and Twenty Thousand Dollars for the Use of the United States of America.	27 Mar 1778	May 1778	“...by a resolve of Congress of the twenty-second day of November last, it is recommended to the legislatures of the respective states to raise, in the course of the present year, the sum of five millions of dollars by taxes.....” The tax was levied on real and personal property.
Ch 840 • pp. 309-310	An Act to Raise the Supplies for the Year 1779.	3 April 1779	1779; extended until all money raised by Ch 866.	“...it is indispensably necessary that a tax be forthwith laid on all estates real and personal within this state as well to defray the expenses of the government thereof, as to raise the sum of one million nine hundred thousand dollars recommended by the honorable the Congress as the quota or share of this state of the fifteen millions of dollars, to be raised by taxes the current year within the United States of America....” Tax on personal and real property. Supplies are mentioned in the title, but not in the body of the act or the resolution of Congress requesting the money. See Congress’ resolution of 5 Jan. 1779.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 866 • pp. 443-448	An Act for Raising the Additional Sum of Five Millions Seven Hundred Thousand Dollars for the Current Year 1779.	10 Oct 1779	1779	“...Congress by their resolution dated the twenty-first day of May last, have required in addition to the sums heretofore by them required, that the further sum of forty-five millions of dollars should be raised within these United States, and paid into the continental treasury on or before the first day of January next....” An additional tax on real and personal property levied.
Ch 868 • pp. 9-12	An Act for Raising the Sum of Two Millions Five Hundred Thousand Dollars Monthly During Eight Months in the Year 1780 for the Supply of the Treasury of the United States of America and the Treasury of This State.	26 Nov 1779	Jan-Aug 1780	“...the honorable Congress, by an act of their body dated the fourth day of October last, did call upon the several states to raise, in such manner as each state may judge expedient, [sufficient sums] to enable the said states to pay into the continental treasury, or to the order of Congress, on or before the first day of February next, and on or before the first day of each succeeding month until the first day of September next, inclusive, their respective proportions of fifteen millions of dollars...” To be “grafted upon the returns made or to be made” on Ch. 656.
Ch 891 • pp. 114-115	An Act for the Relief of the Suffering Inhabitants of the Counties of Northampton, Bedford, Northumberland and Westmoreland.	20 Mar 1780		Exonerated those in the counties of Northampton, Bedford, Northumberland, and Westmoreland Counties if it was determined they had to abandon their lands due to Indian depredations. Lists were to be kept. Taxes under the Acts of 3 April 1779 and 10 Oct 1779 were affected, both of which provide a basis for Patriotic Service.
Ch 912 • pp. 205-214	An Act for Funding and Redeeming Bills of Credit of the USA and for Providing Means to Bring the Present War to a Happy Conclusion.	1 June 1780	1780-Apr 1781, 1783	“...the honorable Congress of the United States of America, by their act of the eighteenth day of March last, have resolved and recommended to the several states in the words following... ‘...it is necessary to speedily reduce the quantity of paper medium in circulation and to establish and appropriate funds that shall ensure the punctual redemption of the bills [of credit]....’” Due to the excessive emission of bills of credit “the public finances are deranged and the necessary dispositions for the defense of the country are much impeded and perplexed....” Congress want bills other than those received in Jan. or Feb. or needed for the discharge of past contracts are to be destroyed and not reissued. Personal and real estates are to be taxed.
Ch 921 • pp. 238-243	A Supplement to an Act Entitled “An Act for Funding and Redeeming Bills of Credit of the USA and for Providing Means to Bring the Present War to a Happy Conclusion.”	19 Dec 1780	Next 6 years	“...to provide adequate funds for redeeming and cancelling the eighth part of the new bills of credit emitted or to be emitted by Congress in consequence of their act of the eighteenth day of March Last, amounting to one million two hundred fifty thousand dollars....” 840, 866 provisions extended.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 925 • pp. 252-258	An Act for an Impost on Goods, Ware and Merchandise Imported into This State.	23 Dec 1780		“...necessary at this time for the public service that further and other funds besides the taxes on estates, real and personal, should be established.” Duties to repay loans authorized 29 May 1780, but this authorization has not been found. Not until purpose changed in 1782 by 965 does this qualify. The scope was imports by water, excepting except salt, saltpetre, gunpowder, lead, shot, and prize goods and anything manufactured in US.
Ch 938 • pp. 298-301	An Act for Amending and Continuing An Act Entitled “An Act for the Support of the Government of this Province, Making the Excise on Wine, Rum, Brandy and Other Spirits More Equal, and Preventing Frauds in the Collecting and Paying of the Said Excise.”	6 April 1781	1782	Original Act Ch. 656, 21 March 1772. Purpose changed. “. . . it is necessary for the supporting the honor of government, discharging its debts and incidental expense and for carrying on the war against the King of Great Britain, to continue the present excise on wine, rum, brandy and other spirits....”
Ch 944 • pp. 326-336	An Act to Raise Effective Supplies for the Year 1781.	21 June 1781	1781 or until the money raised	“...the honorable Congress of the United States, by their resolution of the fifteenth of January, one thousand seven hundred and eighty-one, demand of the several states in union such effective supplies as might enable them to carry on the war with vigor and effect....” £200,000 will be levied and collected in teh current year. Those taking the oath of allegiance can be half their tax in paper money; others must pay in gold or silver.
Ch 948 • pp. 351-354	An Act for Raising Additional Supplies for the Year 1781.	25 June 1781	1781	“...it has become necessary that vigorous and effectual measures should be adopted to answer the present exigency of the public....” “...it is the earnest desire...to restore and support the credit of the paper money of this state....” £80,000 shall be raised in addition to the funds from Ch. 921 & 944. To be “grafted upon and added to” the tax levied by Ch 912.
Ch 956 • pp. 373-376	An Act for the Defense of the Frontiers of this State and for Other Purposes therein Mentioned.	22 Dec 1781		People in Bedford, Northumberland, Westmoreland, Washington, Armagh in Cumberland County, and beyond the mountains in Northampton have been forced from their homes by the savage allies of the King of Great Britain. Commissioners authorized “...to exonerate and discharge such of the taxable inhabitants as shall make sufficient proofs or for and in behalf of whom satisfactory evidence shall appear to the said commissioners... of their having been driven off and dispossessed of their settlements or otherwise distressed by means of the enemy, from the payment of all or such part as to them shall seem just and reasonable....” The tax from which the person is exonerated must be a tax that is a basis for Patriotic Service.
Ch 961 • pp. 385-400	An Act to Raise Effective Supplies for the Year 1782.	27 March 1782	1782	“...the United States of America in Congress assembled have, by their resolution of the thirtieth of October, demanded of the several states in union such effective supplies as may enable them to carry on the war with vigor and effect, and improve our late successes into a full establishment of independence and peace....” £422,097.15 is Pa quota to be paid in four equal payments. Personal and real estate taxed.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 965 • pp. 411-416	An Act for Guarding and Defending the Navigation of Bay and River Delaware, and for Other Purposes therein Mentioned.	9 April 1782	Mar 1781-1783	“ . . . the trade of this state hath of late been much annoyed by the privateers and boats of the enemy cruising the Delaware bay, and the neighborhood thereof, whereby many vessels have been captured. . . .” “it is expedient and necessary that an armed force should be provided and supported to protect and facilitate commerce by guarding and defending the navigation in the said bay and river, and the neighborhood thereof. . . .” Commissioners appointed to deploy a suitable vessel or vessels. Taxes raised by Ch. 925 are to fund the “ . . .procuring and maintaining of such armament aforesaid. . . .” This was an impost tax.
Ch 998 • pp. 8-11	An Act for Raising an Impost on Goods, Wares and Merchandise Imported or Brought into This State by Land.	22 Nov 1782	Nov 1782-1783 as long as armament kept up	The intention of Ch 925 and 965 may be evaded by importing goods by land. The import tax is extended to goods brought in by land. “ . . .the duties arising by virtue of this act. . . .are hereby appropriated for guarding and defending the navigation of the bay and river Delaware. . . .”
Ch 1016 • pp. 53-63	An Addition and Supplement to an Act, Entitled “An Act for Amending and Continuing an Act, Entitled ‘An Act for the Support of the Government of this Province, Making the Excise on Wine, Rum, Brandy and Other Spirits More Equal, and Preventing Frauds in the Collecting and Paying of the Said Excise.”	20 March 1783	1783	Ch 938 has not been as effective as intended. The rate is increased.
Ch 1021 • pp. 81-91	An Act for Providing the Quota of Federal Supplies for the Year 1783, and for the Relief of the Citizens of This State who Have Become Creditors of the United States of America by Loans of Money and Other Modes of Furnishing Public Supplies.	21 Mar 1783	1783	“ . . .the United States of America in congress assembled by their act of the eighteenth day of October last, have required of the several states in union their respective quotas of the sum of two million dollars for the service of the year one thousand seven hundred and eighty three. . . .” “the said United States, in congress assembled, did by a certain act on the tenth day of September, one thousand seven hundred and eighty-two, require of the several states to raise their respective quotas of the sum of twelve hundred thousand dollars, for the purpose of paying the interest due on loan-office certificates and other ascertained debts of the United States. . . .” £225,000 to be raised.

Note: Laws passed Sept 1783 deemed too late to have been implemented before end of war.

Statutes Which **Do Not** Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 284 • pp. 10-26	An Act for Raising County Rates and Levies.	20 March 1724/25	1775-1783	1725 Act for a county tax still in effect during the Revolution. Commissioners were to swear they would "...well and truly cause the county debts to be speedily adjusted...."
Ch 823 • pp. 309-310	An Act to Revive and Continue an Act, Entitled "[A Supplement to the Act, Entitled] "An Act for Emitting the Sum of £200,000 in Bills of Credit for the Defense of this State, and Providing a Fund for Sinking the Same" and to Explain An Act for Raising the Sum of \$620,000 for the Use of the United States of America [and for Other Purposes therein Mentioned.]"	5 Dec 1778	1779-1783?	The act expired and money is still due. The act is continued. The treasurer is to hold money subject to the order of the General Assembly instead of paying it to the Continental treasury. This leaves the act without a purpose that supports Patriotic Service.
Ch 851 • pp. 402-404	A Supplement to the Act for Raising of County Rates and Levies.	1 Oct 1779	1779-1783	Supplement to Ch 284 (passed 20 March 1724-5). Maximum rates were increased, but no language saying the tax was to support the War.
Ch 900 • pp. 139-142	An Act for Directing the Apportioning and Assessing of County Rates and Levies; Poor Rates; The Taxes to Be Layed for the Opening, Amending and Repairing of Roads and Highways; The Taxes to be Layed for the Supporting the Nightly Watch; The Lamps and Pumps, and for Pitching, Paving and Cleansing the Streets, Lanes and Alleys and for Regulating, Making and Amending the Watercourses and Common Sewers in the Street of Philadelphia, Conformably to the State Taxes on Taxable Persons, and on Estates Real and Personal; For Explaining and Amending the Acts Passed in the Year 1779, for Assessing and Levying the Said State Taxes; and for Increasing the Recompense of County Commissioners and Assessors.	13 March 1780	1779-1783	Purpose to consolidate the taxes in Philadelphia. The money support civil functions in that city, such as repairing roads, the night watch, maintenance of lamps and pumps, sewers.

Statutes Which Do Not Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Ch 1016 • pp. 53-63	An Addition and Supplement to an Act Entitled “An Act for Amending and Continuing and Act Entitled ‘An Act for the Support of the Government of This Province, Making the Excise on Wine, Rum, Brandy and Other Spirits More Equal,’ and Preventing Frauds in the Collecting and Paying of the Said Excise.”	19 March 1783	1783	“...it is necessary at this time for the public service that further and other funds besides the taxes on estates real and personal should be established....” Imports were taxed.
Ch 1018 • pp. 65-68	An Act for Raising and Collecting of Money on the Specified Articles therein Mentioned, for the Support of Government, and for Other Purposes therein Mentioned.	20 March 1783	Annually (1783)	“...it is necessary to raise a sum of money for the support of the government, discharging its debts and incidental expenses, and preserving public credit....” A variety of wheeled vehicles and billiard tables were taxed. Fees were also imposed on writs.

The Statutes at Large of Pennsylvania, Vols. 9-11 - <http://www.palrb.us/stlarge/index.php>

Quoted acts/laws are presented with the exact spelling and grammar as originally written. The Subcommittee has suspended the use of (sic) where it might ordinarily be used to keep the quotes as clean and clear as possible