



New Jersey Tax Laws in Force During the American Revolution
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Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Prov. Congress of New Jersey 1775	Raise £10,000	3 June 1775		“That the cruel and arbitrary measures of the British Parliament and Ministry, to enslave the American Colonies, having made it necessary to arm and discipline the inhabitants, in defence of their rights and freedom, and that persons in whom they can confide should be chosen to command in the militia, it is recommended and advised that one or more companies....” “...in the present dangerous state of public affairs, as the usual resources of government appear to be insufficient, a fund extraordinary be provided for the use of the Province, of £10,000 proclamation money, to be immediately raised....” Quotas are specified for each county, but taxable property is not.
Session 1 • pp. 26-36 Ch 20	An Act for Better Regulating the Militia	15 March 1777	1777-?	Persons exempt from military service were taxed to “...contribute their just Proportion towards the Defence and Preservation of the Government....”p. 36 A deduction of 1/3 of the tax was allowed for each under-age sons, apprentices, or servant equipped. “Money arising ...from Taxation of Exempts...shall be set a part and appropriated, as a Fund, for the Relief and Benefit of such Soldiers, as may be wounded or disabled, and of the Widows and Children of such as may lose their Lives in the Service of this State....” p. 36.
Session 2 • pp. 42-56 Ch.22	An Act for Regulating, Training and Arraying of the Militia.	14 April 1778	Each and every year until repealed.	Persons exempt from military service were taxed “...to provide for the Support and Defence of the State.” “...upon and out of the Estates of Real and Personal of those who are exempted from actual Service ...on Account of Age, Inability of Body, Office or otherwise, her shall yearly and every Year, during the Continuance of the Act, be levied and collected, over and above all other Taxes, Six-pence in the Pound Value....” p. 55 A deduction of 1/2 of the tax was allowed for each under-age sons, apprentices, or servant equipped.
Session 2 • pp. 64-71 Ch 24	An Act for the Speedy and Effectual Recruiting of the four New-Jersey Regiments, in the Service of the United States.	3 April 1778		“...that such as are exempted from military Duties by Reason of Age, Office or otherwise, may nevertheless contribute in a just and requisite Degree to render the publick burdens equal...; and also, that a Fund may be provided for the Re-payment of the Monies to be borrowed aforesaid,...”p. 70 Paymasters of Bounty for recruiting the troops were authorized “...to borrow, on the credit of this State, such as may be necessary....”p. 68 9 pence per pound tax was levied on exempts, with a deduction of sons, apprentices, and servants equipped at the expense of the exempt. Taxable property is the same as that in Ch. 23.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 3 • pp. 24-27 Ch 9	An Act for Recovering arrears of certain taxes.	8 Dec. 1778		“...By Reason of frequent Invasions of the Enemy during the Course of the present War...Parts of sundry Taxes directed to be raised...are in Arrear....” Some of the specific acts cited do not qualify for patriotic service; others do. State of taxes to be reported to county justices by 4 Jan. 1779. These reports are presumably important in determining whether those in arrears were at fault or the delay was due to action of the enemy. Lists to be delivered by March 1779.
Session 3 • pp. 70-83 Ch 30	An Act to raise the Sum of One Million Pounds in the State of New-Jersey.	8 June 1779	1779	“Whereas the Congress of the United States of America have, at different Periods, been under the Necessity of emitting Bills of Credit, and taking Monies upon Load for supporting the expenses of the just and unavoidable War, and have recommended to the several States to establish Funds for paying into the continental Treasury their respective Quotas for sinking the same; And ...in order to make adequate Provision for Payment of the said Quota, as well as for defraying the necessary Expences of the State, that an extra Sum should be raised by Tax for the current Year....” Pp. 70-71 Taxables are similar to previous years, but the rates are higher. Mandatory and maximum assessments for particular items are given on pp. 71-73. See p. 78 for the tax form.
Session 4 • pp. 3-15 Ch 1	An Act to raise the Sum of Three Million Three Hundred and Seventy-five Thousand Pounds, in the State of New-Jersey.	18 Dec. 1779	Payments due 1 Apr. 1780 & 10 July 1780.	“...it is highly necessary that Provision be made for raising Supplies required by Congress for the current Expences of the War, as well as supporting the Government, and defraying the necessary Expences of this State; the only equitable Mode of effecting which will be by levying a Tax on the Inhabitants thereof....”p. 3 Taxable property is similar to previous acts and mandatory and maximum assessments on particular items are specified.pp. 3-4 . Tax form specified on p. 10.
Session 4 • pp. 92-100 Ch 43	An Act for Establishing a Fund for Sinking and redeeming the Proportion of the Bills of Credit of the United States assigned as the Quota of this State.	9 June 1780	1780-1783	The request of Congress of 18 March 1780 is quoted at length. Pp. 92-94. £264,375 is to be raised to cover \$225,000 principle and 5% interest. p. 94 Money is due 31 Dec. 1781, 1782, 1783, 1784, and 1785.p. 94 (The third payment could be been collected before 26 Nov. New bills of credit could be issued to retire old bills.) The whole of the Continental currency in circulation should be called in by tax and destroyed. £3,750,000 will be levied and payable by 1 Nov. 1780 and 5 March 1781.p. 98 Taxable items are similar to previous acts.
Session 5 • pp. 84-102 Ch 34	An Act for Raising the Value of One Hundred and Fifty Thousand Pounds in Money and Other Supplies, in the State of New-Jersey, and for other Purposes therein mentioned.	22 June 1781	1781	“...it is necessary that Provision be made for raising a Sum of Money to answer the Exigencies of the State, and for procuring Supplies for the Use of the Army....”p. 84 Taxable property is similar to previous acts and mandatory and maximum assessments for particular items are specified pp. 85-86 Payments are due to the Treasury 10 Sep. 1781 and 1 Dec. 1781.p. 92 The format of the lists is given on p. 90. Prices for various commodities used to pay the tax are specified on pp. 93-94.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 6 • pp. 33-46 Ch 12	An Act to raise Sum of One Hundred and Fifty Thousand Pounds, in Money and Certificates, in the State of New-Jersey.	26 Dec. 1781	1782	“...it is necessary that Provision be made for raising a Sum of Money to be applied towards discharging the publick Debts due to the Inhabitants of this State, and for answering in Part the Requisitions of the Congress of the United States....”p. 33 “...there shall be assessed, levied and raised on the several Inhabitants of this State, their Goods and Chattels, and on the Lands and Tenements within the same, the Sum of One Hundred and Fifty Thousand Pounds, at two several Payments....” One payment is due to the Treasury by 1 April 1782 and the other by 1 July 1782. p. 33 Taxable property is similar to previous acts and, with mandatory and maximum assessments for particular items, is listed on pp. 33-34. The format of the tax list is specified (p. 37).
Session 6 • pp. 82-95 Ch 31 [Some pages out of order at Rutgers web.]	An Act to Raise the Sum of Ninety Thousand Pounds, in the State of New-Jersey.	22 June 1782	1782	“...it is necessary the Provision be made for raising the Sum of Money, to be applied towards answering the Requisitions of Congress of the United States, and for supplying the Exigencies of this State....”p. 82 “...there shall be assessed, levied and raised, on the several Inhabitants of this State, their Goods and Chattels, and on the Lands and Tenements within the same, the sum of Ninety Thousand Pounds....” One Payment was due on 1 Oct. 1782 and the second on 1 Jan. 1783. p. 82 Taxable property was similar to previous acts and, with mandatory and maximum assessments for particular items, is listed on pp.83-84. The format of the tax list is specified (p. 86).
Session 7 • pp. 31-44 Ch 19	An Act to raise Ninety Thousand Nine Hundred and Thirty Pounds, in the State of new-Jersey, for the Exigencies of the Year One Thousand Seven Hundred and Eighty-Three, and for other Purposes therein mentioned.	9 June 1783	1783	“...it is necessary that Provision be made for raising a Sum of Money to be applied towards answering the Requisitions of the Congress of the United States, and for supplying the Exigencies of this State....”p. 31 “...there shall be assessed, levied and raised, on the several Inhabitants of this State, their Goods and Chattels, and on the Lands and Tenements within the same, the sum of Ninety Thousand Nine Hundred Thirty Pounds....” Payments are due by 1 Oct. 1783 and 1 Jan. 1784. p. 31. Taxable property is similar to that of previous acts with mandatory and maximum assessments for particular items, is listed on pp 32-33 The format of the tax list is specified (p. 36).

Statutes Which Do Not Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 1 • pp. 103-107 Ch 46	An Act for recovering the Arrearages of the Ten Thousand Pounds Tax, and for other Purposes therein mentioned.	23 Sep. 1777	1777	Some have refused to pay the tax. Names of delinquents are to be returned. Warrants are to be issued and property seized and sold. Those named would have been delinquent and would not qualify as patriots. Lists of delinquents due 1 Nov. 1777.
Session 2 • pp. 7-8 Ch 2	A Supplemental Act to an Act, intituled, An Act for recovering Arrearages of Ten Thousand Pounds Tax, and for other Purposes therein mentioned.	25 Nov. 1777	1777-1778	The previous act was not printed in a timely manner, so deadline for delinquent lists are extended to 1 April 1778.
Session 2 • pp. 56-63 Ch 23	An Act to Raise a fund by Taxation for discharging the debts and defraying necessary expenses of the State of New Jersey.	26 Mar. 1778	1778	“...Provision ought to be made for supporting the Government of this State, and for discharging the Debts and necessary Expenses thereof...”p. 56. Householders, merchants, traders, shopkeepers, Ferries, taxed. Tax amount on single men depends on whether he has a horse. Male slaves 16+ rated at 15s. Chaises/coaches, horses, cattle, hogs, land, mortgages, bills and notes, mills, houses, buildings are taxed. Assessment lists due 1 June 1778. The format of tax lists it specified on p. 60. Mandatory appraisals and maximum appraisals for some items are specified in pp. 56-57.
Session 2 • pp. 96-97 Ch 37	A Supplemental Act to an Act, intituled, An Act for recovering the Arrearages of the Ten Thousand Pounds Tax, and for other Purposes therein mentioned.	1 Oct. 1778	1778-1779	Incursions of the enemy have prevented the collection of all of the tax. Deadlines are again extended, until May 1779. Those from whom the tax had not been collected were already delinquents.
Session 3 • pp. 8-18 Ch 6	An Act to Raise sum of One Hundred Thousand Pounds by taxation for discharging Debts, for defraying the necessary Expenses of the State of New Jersey.	5 Dec. 1778	1779	“...it is highly necessary that Provision be made for supporting the Government of this State, and for discharging the Debts and Expenses of the same....”p. 8 £100,000 is to be “...assessed, levied, and raised on the several Inhabitants of this State, their lands and Tenements, Goods and Chattels, within the Time herein-after limited....” Details of taxable property similar to Ch. 2, above and ar found on p. 9-10, where mandatory and maximum assessments can also be found. Assessment lists due by 8 Feb. 1779; payments to be made to Treasury by 1 May 1779.p. 13 The format of tax lists it specified on p. 14.

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

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 4 • pp. 69-70 Ch 29	An Act for calling bills out of circulation, and sinking all bills of credit heretofore emitted in this State whilst the same was a Colony.	8 June 1779	1779	Quantity of Continental currency renders old bills unnecessary. Bills of credit emitted by law and by the late provincial congress of New Jersey are to be brought to the Treasury by 1 January 1780 for destruction. They shall not be legal tender after 1 Sept. 1779 except for payment of taxes. This does not levy a tax, but deals with the disposition of currency used to pay taxes.
Session 5 • pp. 55-58 Ch 14	Striking £30,000 Bills of Credit and redeeming same.	9 January 1781	1786, 1787 Taxes	The bills of credit are to be sunk by taxes in 1786 and 1787.
Session 5 • pp. 62-66 Ch 17	An Act to extend power of Collectors in receiving certificates in Payment of Taxes.	9 January 1781	1786, 1787 Taxes	“...Collectors within this State, shall, and they hereby are severally required and directed to receive in Payment of State Taxes all such Certificates as may have been given to the Inhabitants of this State by any Person properly authorized [to give certificates for supplies received...”p. 63 This does not levy a tax, but deals with the payment of taxes. A format for recording the receipt of tax payments is given on p. 64.
Session 6 • pp. 123-124 Ch 44	An Act to recover arrears in certain taxes, levied by Virtue of an Act, intituled, An Act for clearing and removing the several Obstructions of the free Course of the Water in Passaic River, and the several Branches thereof, between the little Falls in said River and the Mill-Dam across said River, near Day’s Bridge over said River, and for other Purposes therein mentioned.	4 Oct 1782		Petitioners have pointed out the difficulties in paying the tax in the previously cited act. Provision is made for collecting late taxes. This tax does not support the War or address a request of the Continental Congress.

The Acts of New Jersey (1776-1783) <http://camlaw.rutgers.edu/new-jersey-session-laws-online>

The 1775 tax to raise £10,000 in support of the War is not included in The Acts of New Jersey, but is known from a newspaper documented in Documents Relating to the Colonial History of the State of New Jersey, First Series, Vol. 31. See <http://www.usgwarchives.net/copyright.htm>

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.