

Oregon and California, and if adopted, would materially benefit those valuable and growing portions of our country.

Your memorialists therefore pray your honorable body *Prayer.* to sanction by your legislative action, the public demand for this enterprise, and take such steps as your wisdom may dictate, to ensure the early commencement and speedy completion of this great national work, and for this purpose request a certified copy of this memorial to be laid before each branch of Congress.

Approved January 21, 1857.

NUMBER 13.

DUTY ON SUGAR AND MOLASSES.

MEMORIAL of the General Assembly of the State of Iowa to Congress in favor of a repeal of the duty on sugar and molasses.

Your memorialists, the General Assembly of the State of *Duty onerous.* Iowa, respectfully represent that, in the opinion of this General Assembly, the present duty of thirty per cent. *ad valorem* on sugar and molasses, imported from abroad, impose an onerous and unnecessary burden upon the people of the United States; and in view of the fact that these articles, like tea and coffee, enter largely into the consumption of all classes of people, your memorialists beg to present the following facts for your consideration.

Your memorialists are satisfied, from an examination of *Not necessary.* the subject, that this duty or tax of 30 per cent. *ad valorem* on sugar and molasses was imposed to protect the cultivation of sugar in the State of Louisiana, to which State the sugar cane is not indigenous, it being the natural growth of the tropics only; and by such protection the few plantations in that State have amassed large fortunes, deriving princely returns from the capital invested in that product of their agriculture, and are now enabled, without the protection, to make fair profits on their investments.

Your memorialists also beg leave to represent that, in

Crop diminishing. spite of this protection to the sugar planters of Louisiana, the sugar crop of that State has been gradually diminishing, having fallen off from something near 500,000 hogsheds, produced a few years since, to a quantity not exceeding perhaps 150,000 for the last year, while the consumption has been steadily increasing, until the importation for the last year has reached the enormous sum in value of \$15,000,000, thus illustrating by experience the fact, that no protection will insure the production on our own soil of the necessary supply of the article.

A necessity. Your memorialists further beg leave to remind your honorable body that these articles, which might once have been considered a luxury, have become a necessity of daily life in the families of the poor as well as the rich, and to tax them longer is to continue a burden upon shoulders unable to bear it.

Policy. To tax heavily the necessaries of life, has never been considered the policy of governments, because such tax fall on those least able to bear it, and we believe has never been resorted to except for the raising of revenue when other means have proved unavailing. At the the present time, this duty, which amounted, during the last year, to over five millions of dollars, drawn from the pockets of the people, oppressing the rich as well as the poor, is not wanted for any known purpose of government, whilst there is a surplus of 25 millions of dollars in the treasury of the United States, lying idle and unemployed, there certainly can be no necessity for a longer continuance of the burden.

Abolish tax. Your memorialists therefore pray that your honorable body will at once abolish this tax, and permit sugar and molasses to be imported, like tea and coffee, free of duty, and for this purpose request the Secretary of State of this State, to forward a certified copy of this memorial to the Speaker of the House of Representatives, and to the President of the Senate at Washington, to be by them laid before their respective bodies.

Approved January 21, 1857.