

FOR THE MACON TELEGRAPH.

*Mr. Editor:* It was with much surprise that I read in your last paper the decision of Judge Clayton upon the subject of corporation taxes and penalties. According to the opinion of the worthy Judge, the Legislative power of all our corporate bodies, as delegated to them by the authorities of the State, is a matter of mere moonshine; they can neither establish police regulations, nor raise a revenue. In fact, they can do nothing; for without a revenue what can they do? They may levy direct taxes if any body is a mind to pay them; and they may assess penalties, but they cant exact their payment.

The Judge says, "If they (corporations,) can tax *men or property*, not within their limits, and different from the tax which they impose upon themselves and their own property, who would be safe? If they can tax a man for *showing* himself, as a mere tax for revenue, who may happen to come within their limits, they may tax him for any thing else; it is impossible to draw the distinction."

Here we think His Honor is wrong. Though it would be absurd for a corporation to *tax* a stranger for merely *shewing* himself in a town, yet when he *shews* himself for money, and taxes the citizens of such town for his support, the case is altered; and there is no absurdity or impropriety in the corporation taxing him for *its* support. For it cannot be denied, that whilst he is among them he receives the benefits of the corporation; consequently, he should pay for the support of it, in proportion to the benefit he receives. As he is not compelled to *shew* himself, he may avoid the tax, if he chooses; but if he *does* shew himself (for money,) and makes a profit by it, let him be taxed. The attorney is taxed, the physician is taxed, the goods of the merchant are taxed—and why should the mountebank, who perhaps makes more money than all of them, escape? Because, as the sagacious Judge has it, he merely happens to come there, and had no hand in making the law.

The Judge says again. "The exercise of such a power would enable corporations to support themselves and their town regulations alone from foreign taxes, and without imposing a cent upon themselves."

Now was ever an *opinion* more perposterous?— Does the showman lose any thing by his tax? Not a cent: he makes it up out of the community, by charging double price for a sight of his show.— So it is the citizens after all who pay the tax, and not the showman. And the revenue necessary for the support of the corporation is raised indirectly, by taxing the *luxuries* of the people; which is far preferable to levying a direct tax upon the citizens themselves, or upon their houses and lands.

Again: "When therefore, a citizen who does not reside, or has not property upon the same footing as other property within a corporation, is taxed by that corporation, it is contrary to the law; because he does not belong to their government; he does not fall within their powers; he has no agency in making the law that demands the tax, and he is only liable, in common with the other citizens, to the state for his contributions."

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But according to the same rule, the showman is not even liable to the *state* for his taxes; for in almost every instance he is a foreigner—he has no possessions amongst us—he has no hand in making our laws—of course he ought not to be taxed. Yet he can prey from year to year upon the community, and go from village to village devouring like the locusts of Egypt, every thing before him—he travels our roads, which he pays not a farthing towards keeping in repair—he is protected by our government, which costs him not a cent to support—he robs the pockets of the whole community, without doing them any essential service—and having gathered up all the money he can, he departs with it, laughing in his sleeve at our folly.—And yet, according to the opinion of this modern Lycurgus, it is all right—the towns and villages through which he passes, fleecing as he goes, have no right to exact any thing from him in return, neither as a tax nor a penalty. O, wise Law giver! O, sagacious Judge!

A FRIEND TO CORPORATIONS.