Feuding politicians in New York colony often expressed their positions in satiric prose, lambasting their opposition with acerbic on-the-mark wit. Among them was Lewis Morris (Senior), a supreme court judge and later governor of New Jersey, who composed his *Dialogue Concerning Trade* in 1726 while the colonial assembly was debating controversial taxes on consumer goods. In the dialogue, set among travellers in a roadside tavern, Morris depicts himself as the “Countryman” representing the party of wealthy landowners in the Hudson River Valley. He and other travellers challenge the “Merchant” to defend his profits and policies, especially in price-setting. “Success to trade,” hails the Merchant. “That’s what I live by and I hope trade will increase.” At this point the men are discussing imported wines and their taxation.

Merchant: Give me a glass of wine, landlord. Tis pretty good, or at least I, that come from the Eastward where they drink no wine but Fyall or St. Georges,\(^1\) which they get from New England, think it to be good because tis Madeira.

Gentleman: Tis not thoroughly fine, but the wine is Sound and very ordinary Madeira, in my Opinion, is preferable to Fyall.

Obadiah:\(^2\) There is no dispute about tastes. I refer Fyall or at least what they call green wine. It's what we are more used to be trading mostly in New England where they have little or no other wine.

Albanyman: That trade is no doubt of mighty advantage to New York and ought to meet with a suitable encouragement.

Obadiah: If that trade is most convenient for us, what have you to do with it?

Albanyman: I should like it much better if you paid duty [tax] as other folks do for the wine and rum you import. Then you would contribute something to the [financial] support of the government; but as you manage things now, you lessen the duties by these importations and must undersell the honest trader, and at present I don’t know what you contribute to this government unless it be your votes to defeat the support of it.

Obadiah: I deny your assertions. We are much for supporting the government as anybody else.

Albanyman: Yes, but you are not for having that support as much as other folks. . . .

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\(^1\) Wines from Fayal in the Azores, St. George in the West Indies, and from Madeira. [Daniel, pp. 211-212]

\(^2\) Obadiah and Albanyman represent two other political factions in the colony.
Merchant: Pray, landlord, how do you sell this wine?

Host: At the usual price, 2 shillings a quart . . .

Merchant: If the duties were taken off, wine could be afforded much cheaper than tis now.

Host: It may be so, Sir, but would it be afforded much cheaper? I remember the time when the revenue dropped, and I was one of those that was foolish enough to believe that we should have all kinds of goods much cheaper, and the country was full of it, that trade would increase and we were to have fine times. Accordingly I mustered up all the cash I was master of, and some I borrowed, so that one how or other I made up as much as I thought would purchase two pipes of wine (abating the duties which I supposed the merchant would abate, they being dropped) and neighbor Thomas, neighbor Richard, and Red Plowfield went with me to buy other goods. but when we came to [New] York twas all a case. Wine kept the same price and so did all other goods, and rum was grown dearer being nigh [near] harvest. So we came home wiser than we went, being convinced that all these fine stories blown about the country of the increase of trade and a free port, etc., was all a flam. That by dropping the duties the merchant put so much more money in his pocket but that the country [colony] did not get six pence by it. . . .

Merchant: There was a reason for keeping up the price at that time—

Countryman: Pray, what was it?

Merchant: We had paid the duties before, and it was but reasonable we should reimburse ourselves.

Countryman: But when other wines came in that you did not pay duties for, did you sell them so much cheaper as the duties came to?

Merchant: No.

Countryman: Why so? For you could afford them so much the cheaper since they cost you no more. For if you could afford to sell wine at £20 [20 British pounds sterling] a pipe, and pay a 3 or 4£ duty, you certainly could afford it for 16 or 17 when no duty was paid; but it is as certain that you did not sell it one groat the cheaper then when the duty was paid. So you put so much money in your pockets which should have gone toward the support of the government. The government was deprived of its support for your private gain. . . .

Merchant: These are old stories. I know no good ripping up old stories do but to create bad blood.

Countryman: I know you don’t like to hear ’em though you are playing the same game now and will always do so when you have the same cards. But the pack has been so often played with, that they are pretty well marked and we know them.

Merchant: For that reason, we had rather play with a new one. But what’s this to the purpose? When we kept up the prices of wine, did we do any more than you or anybody else in our circumstances would have done?

Countryman: Had we not paid a great duty a long time? Did not the whole burden of the government lay upon us?

Merchant: Had we not paid a great duty a long time? Did not the whole burden of the government lay upon us? Was it not supported solely at our charge? And can you or anybody else blame us for reimbursing ourselves and getting

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3 The port referred to was probably Perth Amboy, New Jersey. About the period of Morris’s writing, a number of pamphlets were written which urged the creation of a free port at Perth Amboy as part of a general free trade policy. [Daniel note continues, p. 212]
Countryman: That it’s natural I grant, and so are many other things that should not be done. But that it’s reasonable or just I deny — and so as to that I beg leave to ask you one question and that is whether it be reasonable or just for one man to pay the taxes of another?

Merchant: No, it is not. Whoever said it was?

Countryman: We shall see that by and by. If it is not just or reasonable for the man to pay the taxes of another, it is not more reasonable and just for the countryman to pay the merchant’s taxes then tis for the merchant to pay the countryman’s?

Merchant: Neither is it. Whoever said it was?

Countryman: You have, and out of your own mouth you shall be judged.

Merchant: When and where did I say so?

Countryman: Just now, in this place and in the hearing of this company to whom I appeal.

Merchant: And so do I.

Gentleman: You gave it as a reason for the keeping up the price of wine &c [etc.] that you had paid duties for, that you did it to reimburse you, and you gave the same reason for continuing the advanced price, that you might be reimbursed for the great duty you had paid a long time, and this you thought just and reasonable. 

Countryman: Is not this saying tis just and reasonable for one man to pay another’s tax?

Merchant: No. 

Countryman: No! Then I understand nothing. Pray how are you reimbursed if the buyer does not pay it, and if he does, then one man pays the tax of another, and then what comes of all your noise of paying the whole charge of the support and calling it a heavy burden when other folks pay it for you. To raise the prices of your goods when a duty is laid on them to make me pay it is unjust, but to make me pay the advanced price when no duty is on them is abominable and a right down cheat.

Merchant: You are very free, methinks. Does anybody force you to buy, and if you will buy you must give our price or go without.

Countryman: So must people in a famine. Their necessities oblige them to buy, but he would not be the honestest man that would prey upon such a necessity. The selling for a moderate profit is what is allowable as a reward for your Industry and the Hazard you run, but more than that is not agreeable to the principles of men’s honesty.

Merchant: You preach. We are not in a court of conscience.

Countryman: Nor shall we be so when we are in your shop.

Merchant: This is all wishy washy. If you was a merchant or understood merchandising, you would not talk at this rate.

Countryman: If I was a merchant, perhaps I should do as a merchant does — make a great clamor and noise about the heavy burden on trade — when he pays none; and if I understood
merchandising I should be able to set their fallacies in a clearer light than I am now capable of doing.

Merchant: Fallacies, d’ye say? What fallacies?

Countryman: In pretending you pay duties when you do not but make other folks pay ’em for you, or, to use your own terms, reimburse you, and in endeavoring to make the world believe your trade is burdened and the sole charge lies on you when the contrary is true.

Merchant: My thinks you talk a little inconsistently. If other folks pay the duties and we are reimbursed, what should we complain and make noise for? And to what purpose since we are no sufferers? If 20 shill[ings] a hundred [tax] be laid on cacao and we sell it for 20 shill[ings] more than the ordinary price, we are reimbursed and twou’d [it would] be ridiculous to complain. This must show that the case is otherwise, and that we are not reimbursed but are sorely aggrieved, or we should not complain. What reason have you to complain since you are no sufferers?

Countryman: [I might ask] the same questions as you do. What reason have you to complain since you are no sufferers? That you do complain is fact, and that you always did. That you are no sufferers is fact, if your own words be true. That you did keep up the prices when the duties fell is fact, and put that money which would otherwise have paid those duties into your own pockets is also fact. That at that time you gave the same reason for keeping up the prices that you just now gave is fact, and the author of The Interest of the City and Country asserts the Same thing viz.[that is] that the country or buyer pays the duty and the merchant only advances the money. But why you should ridiculously complain since in fact you are not really aggrieved is one of those fallacies that, if I had skill enough in merchandising, I would set in a clear light. . . . I hope the country is too knowing to be bamboozled with this stuff.

Merchant: You would make us the worst men in the world and the most artful, too, to make the rest of mankind our dupes. But I hope the country is too knowing to be bamboozled with this stuff. You may talk at this angry rate till you’re gray before you’ll gain credit. Everybody that is but a little acquainted with the affairs of the world or trade knows that the dearness [costliness] or cheapness of a commodity depends on the plenty or scarcity of it, and its being or not being in demand, and not on the laying or not laying of duties. If a commodity be in demand and scarce, the price will raise, of course, whether there be or be not duties laid upon it; and if it be not scarce, it is not in the merchant’s power to raise the price when [the] mercate [market] is overstocked. So that you are under a great mistake if you imagine we can raise the price of a commodity when we please . . .

Countryman: But we pay a constant yearly tax over and over again, two or three times a year, for these hogs and sheep, which is more than you do for what you have.

Merchant: You may be as severe as you please. Did [if] you understand or practice trade, you would have other sentiments [opinions], I’ll engage. Consult the greatest part of the merchants in New York. You’ll find they’ll all agree that you are very much mistaken in your notions of things. They’ll tell you that duties are a great burden upon trade and tis evident we have

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4 The Interest of the City and Country to Lay No Duties, an anonymous free trade pamphlet published in New York City in 1726. It argued that duties caused the price of commodities to rise since the merchant simply added the tax to the price of each commodity. It advocated a tax on personal property or “men’s estates” rather than upon trade goods. National Index of American Imprints, Evans’ Number 3290. [Daniel, pp. 215-216]
borne that burden for several years past and have at our sole charge supported the
government. He that denies this may as well deny the sun shines in a clear day, and the
only way to convince such an opposer is to show him the sun at noon, and if won’t believe
his eyes we can’t help it. . . .

Countryman: I wish we country folks agreed but half so well, we
should not be so much your dupes as we are. But
notwithstanding your agreement, the contrary to what
you say is true, and you are so far from bearing your
proportion in the public charge that you never did . . .

. . .

Merchant: I’m not obliged to answer your ensnarling questions.
Make it appear that the country man pays more and
the merchant less than his proportion, if you can.

Countryman: It will be difficult for you to make it appear that the
merchant pays anything.

Merchant: That’s fine indeed. Pray, who pays the duties on wine, rum, cacao, molasses, don’t the
merchant?

Countryman: No.

Merchant: Who does, then?

Countryman: The buyer.

Merchant: Pray, go to the [colony] treasurers and see the notes there and you’ll find the merchant
pays it.

Countryman: But if you’ll let me go to your own [accounting] books and look there, I shall find the
buyer pays it. And you only advance the money, nay sometimes are paid it by the buyer
before your payment becomes due to the treasurer.

Merchant: But if we advance the money don’t we pay it?

Countryman: No, no more than I may be said to pay your club5 for you if I pay the landlord and you pay
me again with advantage [interest].

Merchant: That’s Strange.

Countryman: Not more strange then true. Pray, when you import goods from Europe don’t you put into
your invoices, besides the prime costs, all the duties and charges and in some cases the
interest that you pay in Holland for advance money, and then advance and receive so
much percent upon the whole, and does not the first buyer pay this and the second pay him
again?

Merchant: Well, what then? Why should we not?

Countryman: I don’t say you should not, but I say you should not pretend that you pay great duties and
are burdened with them when other folks pay them for you. . . .

. . .

Merchant: I hope everybody won’t be of your sentiments [opinions].

Countryman: If the greater part are not, you won’t have justice done.

5 Room and board expenses. [Daniel, p. 224]