

INTRODUCTION:

In 1765, to raise money for troops on the then-western border of the colonies, the British enacted a tax on all printed paper used by the colonists. Though the tax was not very high, the colonists believed it set a bad precedent. England continued to wield increasing control over the colonies even though the colonies had no elected representation in the British Parliament. With the cry of "no taxation without representation," the revolution for independence from Great Britain rapidly gained momentum.

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The Stamp Act

British Parliament

1765

An act for granting and applying certain stamp duties, and other duties, in the British colonies and plantations in America, towards further defraying the expences of defending, protecting, and securing the same; and for amending such parts of the several acts of parliament relating to the trade and revenues of the said colonies and plantations, as direct the manner of determining and recovering the penalties and forfeitures therein mentioned.

WHEREAS by an act made in the last session of parliament, several duties were granted, continued, and appropriated, towards defraying the expences of defending,

protecting, and securing, the British colonies and plantations in America: and whereas it is just and necessary, that provision be made for raising a further revenue within your Majesty's dominions in America, towards defraying the said expences: we, your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in parliament assembled, have therefore resolved to give and grant unto your Majesty the several rates and duties herein after mentioned; and do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of *November*, one thousand seven hundred and sixty five, there shall be raised, levied, collected, and paid unto his Majesty, his heirs, and successors, throughout the colonies and plantations in *America* which now are, or hereafter may be, under the dominion of his Majesty, his heirs and successors,

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written or printed, any declaration, plea, replication, rejoinder, demurrer, or other pleading, or any copy thereof, in any court of law within the British colonies and plantations in *America*, a stamp duty of three pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written or printed, any special bail and appearance upon such bail in any such court, a stamp duty of two shillings.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any petition, bill, answer, claim, plea, replication, rejoinder, demurrer, or other pleading in any court of chancery or equity within the said colonies and plantations, a stamp duty of one shilling and six pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any copy of any petition, bill, answer, claim, plea, replication, rejoinder, demurrer, or other pleading in any such court, a stamp duty of three pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any monition, libel, answer, allegation, inventory, or renunciation in ecclesiastical matters in any court of probate, court of the ordinary, or other court exercising ecclesiastical jurisdiction within the said colonies and plantations, a stamp duty of one shilling.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any copy of any will (other than the probate

thereof) monition, libel, answer, allegation, inventory, or renunciation in ecclesiastical matters in any such court, a stamp duty of six pence.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written or printed, any donation, presentation, collation, or institution of or to any benefice, or any writ or instrument for the like purpose, or any register, entry, testimonial, or certificate of any degree taken in any university, academy, college, or seminary of learning, within the said colonies and plantations, a stamp duty of two pounds...

...For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written, or printed, any register, entry, or inrollement of any grant, deed, or other instrument whatsoever not herein before charged, within the said colonies and plantations, a stamp duty of two shillings.

And for and upon every pack of playing cards, and all dice, which shall be sold or used within the said colonies and plantations, the several stamp duties following (that is to say)

For every pack of such cards, the sum of one shilling.

And for every pair of such dice, the sum of ten shillings.

And for and upon every paper, commonly called a *pamphlet*, and upon every news paper, containing publick news, intelligence, or occurrences, which shall be printed, dispersed, and made publick, within any of the said colonies and plantations, and for and upon such advertisements as are herein after mentioned, the respective duties following (that is to say)

For every such pamphlet and paper contained in half a sheet, or and lesser piece of paper, which shall be so printed, a stamp duty of one halfpenny, for every printed copy thereof.

For every such pamphlet and paper (being larger than half a sheet, and not exceeding one whole sheet) which shall be so printed, a stamp duty of one penny, for every printed copy thereof.

For every pamphlet and paper being larger than one whole sheet, and not exceeding six sheets in octavo, or in a lesser page, or not exceeding twelve sheets in quarto, or twenty sheets in folio, which shall be so printed, a duty after the rate of one shilling for every sheet of any kind of paper which shall be contained in one printed copy thereof.

For every advertisement to be contained in any gazette, news paper, or other paper, or any pamphlet which shall be so printed, a duty of two shillings.

For every almanack or calendar, for any one particular year, or for any time less than a year, which shall be written or printed on one side only of any one sheet, skin, or piece of paper parchment, or vellum, within the said colonies and plantations, a stamp duty of two pence.

For every other almanack or calendar for any one particular year, which shall be written or printed within the said colonies or plantations, a stamp duty of four pence.

And for every almanack or calendar written or printed within the said colonies and plantations, to serve for several years, duties to the same amount respectively shall be paid for every such year.

For every skin or piece of vellum or parchment, or sheet or piece of paper, on which any instrument, proceeding, or other matter or thing aforesaid, shall be ingrossed, written, or printed, within the said colonies and plantations, in any other than the *English* language, a stamp duty of double the amount of the respective duties being charged thereon.

And there shall be also paid in the said colonies and plantations, a duty of six pence for every twenty shillings, in any sum not exceeding fifty pounds sterling money, which shall be given, paid, contracted, or agreed for, with or in relation to any clerk or apprentice, which shall be put or placed to or with any master or mistress to learn any profession, trade, or employment.

II. And also a duty of one shilling for every twenty shillings, in any sum exceeding fifty pounds, which shall be given, paid, contracted, or agreed, for, with or in relation to any such clerk, or apprentice.

III. And be it further enacted by the authority aforesaid, That every deed, instrument, note, memorandum, letter, or other instrument or writing, for or relating to the payment of any sum of money, or for making any valuable consideration for or upon the loss of any ship, vessel, goods, wages, money, effects, or upon any loss by fire, or for any other loss whatsoever, or for or upon any life or lives, shall be construed, deemed, and adjudged to be policies of assurance, within the meaning of this act: and if any such deed, instrument, note, memorandum, letter, or other instrument or writing, for insuring, or tending to insure, any more than one ship or vessel for more than any one voyage, or any goods, wages, money, effects, or other matter or thing whatsoever, for more than one voyage, or in more than one ship or vessel, or being the property of, or belonging to, any more than one person, or any more than one body politick or

corporate, or for more than one risk; then, in every such case, the money insured thereon, or the valuable consideration thereby agreed to be made, shall become the absolute property of the insured, and the insurer shall also forfeit the premium given for such insurance, together with the sum of one hundred pounds.

IV. And be it further enacted by the authority aforesaid, That every deed, instrument, note, memorandum, letter, or other minument or writing, between the captain or master or owner of any ship or vessel, and any merchant, trader, or other person, in respect to the freight or conveyance of any money, goods, wares, merchandizes, or effects, laden or to be laden on board of any such ship or vessel, shall be deemed and adjudged to be a charter party within the meaning of this act.

V. And be it further enacted by the authority aforesaid, That all books and pamphlets serving chiefly for the purpose of an almanack, by whatsoever name or names intituled or described, are and shall be charged with the duty imposed by this act on almanacks, but not with any of the duties charged by this act on pamphlets, or other printed papers; anything herein contained to the contrary notwithstanding...

...XII. And be it further enacted by the authority aforesaid, That the said several duties shall be under the management of the commissioners, for the time being, of the duties charged on stamped vellum, parchment, and paper, in *Great Britain*: and the same commissioners are hereby impowered and required to employ such officers under them, for that purpose, as they shall think proper; and to use such stamps and marks, to denote the stamp duties hereby charged, as they shall think fit; and to repair, renew, or alter the same, from time to time, as there shall be occasion; and to do all other acts, matters, and things, necessary to be done, for putting this act in execution with relation to the duties hereby charged.

XIII. And be it further enacted by the authority aforesaid, That the commissioners for managing the said duties, for the time being, shall and may appoint a fit person or persons to attend in every court of publick office within the said colonies and plantations, to take notice of the vellum, parchment, or paper, upon which any of the matter or things hereby charged with a duty shall be ingrossed, written, or printed, and of the stamps or marks thereupon, and of all other matters and things tending to secure the said duties; and that the judges in the several courts, and all other persons to whom it may appertain, shall, at the request of any such officer, make such orders, and do such other matters and things, for the better securing of the said duties, as shall be lawfully or reasonably desired in that behalf: and every commissioner and other officer, before he proceeds to the execution of any part of this act, shall take an oath in the words, or to the effect following (that is to say)

I A. B. *do swear, That I will faithfully execute the trust reposed in me, pursuant to an act of parliament made in the fifth year of the reign of his majesty King George the Third, for granting certain stamp duties, and other duties, in the British colonies and plantations in America, without fraud or concealment; and will from time to time true account make of my doing therein, and deliver the same to such person or persons as his Majesty, his heirs, or successors, shall appoint to receive such account; and will take no fee, reward, or profit for the execution or performance of the said trust, or the business relating thereto, from any person or persons, other than such as shall be allowed by his Majesty, his heirs, and successors, or by some other person or persons under him or them to that purpose authorized.*

Or if any such officer shall be of the people commonly called *Quakers*, he shall take a solemn affirmation to the effect of the said oath; which oath or affirmation shall and may be administered to any such commissioner or commissioners by any two or more of the same commissioners, whether they have or have not previously taken the same: and any of the said commissioners, or any justice of the peace, within the kingdom of *Great Britain*, or any governor, lieutenant governor, judge, or other magistrate, within the said colonies or plantations, shall and may administer such oath or affirmation to any subordinate officer...

...LVIII. And it is hereby further enacted and declared by the authority aforesaid, That all sums of money granted and imposed by this act as rates or duties, and also all sums of money imposed as forfeitures or penalties, and all sums of money required to be paid, and all other monies herein mentioned, shall be deemed and taken to be sterling money of *Great Britain*, and shall be collected, recovered, and paid, to the amount of the value which such nominal sums bear in *Great Britain*; and that such monies shall and may be received and taken, according to the proportion and value of five shillings and six pence the ounce in silver; and that all the forfeitures and penalties hereby inflicted, and which shall be incurred, in the said colonies and plantations, shall and may be prosecuted, sued for, and recovered, in any court of record, or in any court of admiralty, in the respective colony or plantation where the offence shall be committed, or in any court of vice admiralty appointed or to be appointed, and which shall have jurisdiction within such colony, plantation, or place, (which courts of admiralty or vice admiralty are hereby respectively authorized and required to proceed, hear, and determine the same,) at the election of the informer or prosecutor; and that from and after the twenty ninth day of *September*, one thousand seven hundred and sixty five, in all cases, where any suit or prosecution shall be commenced and determined for any penalty or forfeiture inflicted by this act, or by the same act made in the fourth year of his present Majesty's reign, or by any other act of parliament relating to the trade or revenues of the said colonies or plantations, in any court of admiralty in the respective colony or plantation where the offence shall be

committed, either party, who shall think himself aggrieved by such determination, may appeal from such determination to any court of vice admiralty appointed or to be appointed, and which shall have jurisdiction within such colony, plantation, or place, (which court of vice admiralty is hereby authorized and required to proceed, hear, and determine such appeal) any law, custom, or usage, to the contrary notwithstanding; and the forfeitures and penalties hereby inflicted, which shall be incurred in any other part of his Majesty's dominions, shall and may be prosecuted, sued for and recovered, with full costs of suit, in any court of record within the kingdom, territory, or place, where the offence shall be committed, in such and the same manner as any debt or damage, to the amount of such forfeiture or penalty, can or may be sued for and recovered.

LIX. And it is hereby further enacted, That all the forfeitures and penalties hereby inflicted shall be divided, paid, and applied, as follows; (that is to say) one third part of all such forfeitures and penalties recovered in the said colonies and plantations, shall be paid into the hands of one of the chief distributors of stamped vellum, parchment, and paper, residing in the colony or plantation wherein the offender shall be convicted, for the use of his Majesty, his heirs, and successors; one third part of the penalties and forfeitures, so recovered, to the governor or commander in chief of such colony or plantation; and the other third part therefore, to the person who shall inform or sue for the same; and that one moiety of all such penalties and forfeitures recovered in any other parts of his Majesty's dominions, shall be to the use of his Majesty, his heirs, and successors, and the other moiety thereof, to the person who shall inform or sue for the same.

LX. And be it further enacted by the authority aforesaid, That all the offences which are by this act made felony, and shall be committed within any part of his Majesty's dominions, shall and may be heard, tried, and determined, before any court of law within the respective kingdom, territory, colony, or plantation, where the offence shall be committed, in such and the same manner as all other felonies can or may be heard, tried, and determined, in such court.

LXI. And be it further enacted by the authority aforesaid, That all the present governors or commanders in chief of any *British* colony or plantation, shall, before the said first day of *November*, one thousand seven hundred and sixty five, and all who hereafter shall be made governors or commanders in chief of the said colonies or plantations, or any of them, before their entrance into their government, shall take a solemn oath to do their utmost, that all and every clauses contained in this present act be punctually and *bona fide* observed, according to the true intent and meaning thereof, so far as appertains unto the said governors or commanders in chief respectively, under the like penalties, forfeitures, and disabilities, either for neglecting to take the said oath, or for wittingly neglecting to do their duty accordingly, as are

mentioned and expressed in an act made in the seventh and eighth year of the reign of King *William* the Third, intituled, *An act for preventing frauds, and regulating abuses, in the plantation trade*; and the said oath hereby required to be taken, shall be administered by such person or persons as hath or have been, or shall be, appointed to administer the oath required to be taken by the said act made in the seventh and eighth year of the reign of King *William* the Third.

LXII. And be it further enacted by the authority aforesaid, That all records, writs, pleadings, and other proceedings in all courts whatsoever, and all deeds, instruments, and writings whatsoever, hereby charged, shall be ingrossed and written in such manner as they have been usually accustomed to be ingrossed and written, or are now ingrossed and written within the said colonies and plantations.

LXIII. And it is hereby further enacted, That if any person or persons shall be sued or prosecuted, either in *Great Britain* or *America*, for any thing done in pursuance of this act, such person and persons shall and may plead the general issue, and give this act and the special matter in evidence; and if it shall appear so to have been done, the jury shall find for the defendant or defendants: and if the plaintiff or plaintiffs shall become nonsuited, or discontinue his or their action after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff or plaintiffs, the defendant or defendants shall recover treble costs and have the like remedy for the same, as defendants have in other cases by law.