

Samuel Johnson (1709-1784) was a versatile English writer who made lasting contributions to British literature. Included among his many writings were dozens of essays expressing his political views. In 1775, he published the pamphlet, *Taxation No Tyranny*, as a response to the *Declaration and Resolves of the First Continental Congress* from the previous year. The central issue in the growing conflict between England and the thirteen American colonies was the relationship between taxation and representation, and Johnson's reply to the colonial claim of "no taxation without representation" reflected the sentiments of the English government and the majority of the English people.

Taxation No Tyranny

(Taxation No Tyranny: An Answer to the Resolutions and Addresses of the American Congress, by Samuel Johnson, 1775)

...An English colony has very liberal powers of regulating its own manners, and adjusting its own affairs. But an English individual may, by the supreme authority, be deprived of liberty, and a colony divested of its powers, for reasons of which that authority is the only judge.

In sovereignty there are no gradations. There may be limited royalty, there may be limited consulship; but there can be no limited government. There must, in every society, be some power or other, from which there is no appeal, which admits no restrictions, which pervades the whole mass of the community, regulates and adjusts all subordination, enacts laws or repeals them, erects or annuls judicatures, extends or contracts privileges, exempt itself from question or control, and bounded only by physical necessity.

By this power, wherever it subsists, all legislation and jurisdiction is animated and maintained. From this all legal rights are emanations, which, whether equitably or not, may be legally recalled. It is not infallible, for it may do wrong; but it is irresistible, for it can be resisted only by rebellion, by an act which makes it questionable, what shall be thenceforward the supreme power.

An English colony is a number of persons, to whom the king grants a charter, permitting them to settle in some distant country, and enabling them to constitute a corporation enjoying such powers as the charter grants, to be administered in such forms as the charter prescribes. As a corporation, they make laws for themselves; but as a corporation, subsisting by a grant from higher authority, to the control of that authority they continue subject.

As men are placed at a greater distance from the supreme council of the kingdom, they must be entrusted with ampler liberty of regulating their conduct by their own wisdom. As they are more secluded from easy recourse to national judicature, they must be more extensively commissioned to pass judgment on each other.

...Our colonies, therefore, however distant, have been, hitherto, treated as constituent parts of the British Empire. The inhabitants incorporated by English charters are entitled to all the rights of Englishmen. They are governed by English laws, entitled to English dignities,

regulated by English counsels, and protected by English arms; and it seems to follow, by consequence not easily avoided, that they are subject to English government, and chargeable by English taxation.

To him that considers the nature, the original, the progress, and the constitution of the colonies, who remembers that the first discoverers had commissions from the crown, that the first settlers owe to a charter their civil forms and regular magistracy, and that all personal immunities and legal securities, by which the condition of the subject has been, from time to time, improved, have been extended to the colonists, it will not be doubted, but the parliament of England has a right to bind them by statutes, and to bind them in all cases whatsoever; and has, therefore, a natural and constitutional power of laying upon them any tax or impost, whether external or internal, upon the product of land, or the manufactures of industry, in the exigencies of war, or in the time of profound peace, for the defense of America, for the purpose of raising a revenue, or for any other end beneficial to the empire.

There are some, and those not inconsiderable for number, nor contemptible for knowledge, who except the power of taxation from the general dominion of parliament, and hold, that whatever degrees of obedience may be exacted, or whatever authority may be exercised in other acts of government, there is still reverence to be paid to money, and that legislation passes its limits when it violates the purse.

Of this exception, which, by a head not fully impregnated with politics, is not easily comprehended, it is alleged, as an unanswerable reason, that the colonies send no representatives to the house of commons.

It is, say the American advocates, the natural distinction of a freeman, and the legal privilege of an Englishman, that he is able to call his possessions his own, that he can sit secure in the enjoyment of inheritance or acquisition, that his house is fortified by the law, and that nothing can be taken from him but by his own consent. This consent is given for every man by his representative in parliament. The Americans, unrepresented, cannot consent to English taxations, as a corporation, and they will not consent, as individuals. Of this argument, it has been observed by more than one, that its force extends equally to all other laws, for a freeman is not to be exposed to punishment, or be called to any onerous service, but by his own consent. The congress has extracted a position from the fanciful Montesquieu that, "in a free state, every man, being a free agent, ought to be concerned in his own government." Whatever is true of taxation, is true of every other law, that he who is bound by it, without his consent, is not free, for he is not concerned in his own government.

He that denies the English parliament the right of taxation, denies it, likewise, the right of making any other laws, civil or criminal, yet this power over the colonies was never yet disputed by themselves. They have always admitted statutes for the punishment of offences, and for the redress or prevention of inconveniencies; and the reception of any law draws after it, by a chain that cannot be broken, the unwelcome necessity of submitting to taxation.

That a freeman is governed by himself, or by laws to which he has consented, is a position of mighty sound; but every man that utters it, with whatever confidence, and every man that hears it, with whatever acquiescence, if consent be supposed to imply the power of refusal, feels it to be false. We virtually and implicitly allow the institutions of any government, of which we enjoy the benefit, and solicit the protection. In wide extended dominions, though power has been diffused with the most even hand, yet a very small part of the people are either primarily or secondarily consulted in legislation. The business of the public must be done by delegation. The choice of delegates is made by a select number, and those who are not electors stand idle and helpless spectators of the commonweal, "wholly unconcerned in the government of themselves."

Of the electors the hap is but little better. They are often far from unanimity in their choice; and where the numbers approach to equality, almost half must be governed not only without, but against their choice.

...That they who form a settlement by a lawful charter, having committed no crime, forfeit no privileges, will be readily confessed; but what they do not forfeit by any judicial sentence, they may lose by natural effects. As man can be but in one place, at once, he cannot have the advantages of multiplied residence. He that will enjoy the brightness of sunshine, must quit the coolness of the shade. He who goes voluntarily to America, cannot complain of losing what he leaves in Europe. He, perhaps, had a right to vote for a knight or burgess; by crossing the Atlantic, he has not nullified his right; but he has made its exertion no longer possible. By his own choice he has left a country, where he had a vote and little property, for another, where he has great property, but no vote. But as this preference was deliberate and unconstrained, he is still "concerned in the government of himself"; he has reduced himself from a voter, to one of the innumerable multitude that have no vote. He has truly "ceded his right," but he still is governed by his own consent; because he has consented to throw his atom of interest into the general mass of the community. Of the consequences of his own act he has no cause to complain; he has chosen, or intended to choose, the greater good; he is represented, as he himself desired, in the general representation.

...Our nation is represented in parliament by an assembly as numerous as can well consist with order and dispatch, chosen by persons so differently qualified in different places, that the mode of choice seems to be, for the most part, formed by chance, and settled by custom. Of individuals, far the greater part have no vote, and, of the voters, few have any personal knowledge of him to whom they entrust their liberty and fortune.

...It must always be remembered, that they [Americans] are represented by the same virtual representation as the greater part of Englishmen; and that, if by change of place, they have less share in the legislature than is proportionate to their opulence, they, by their removal, gained that opulence, and had originally, and have now, their choice of a vote at home, or riches at a distance...