

Petition of Andrew Jackson

<https://history.house.gov/HouseRecord/Detail/15032436233>

February 12, 1803

The Honourable the Senate, and House of Representatives in Congress Assembled.

The remonstrance of Andrew Jackson, of the State of Tennessee, Sheweth that on the first day of December, Seventeen hundred and Ninety nine, your remonstrant, obtained licence, to work Two Stills, for the Space of One year, from the said first day of December, One Still Capacity One Hundred & Twenty Seven Gallons, the other Seventy Gallons, that on the Night of the first Monday of June Eighteen Hundred, the Still House of your remonstrant, was Consum'd with fire, with upwards of three Hundred Gallons of whiskey, and the said Stills rendered entirely unfit for use, and of no value, and were Never made use off after in the distillery of your remonstrant, your remonstrant paid up the Tax due to the first monday in June, which was about Six Months, and was of Opinion (and that founded on reason and Justice) that the duties would Cease to exist, at the period, of time, the Stills were rendered unfit for Service, these Ideas, Corresponded, with those of John Overton Esqr. Supervisor for the District of Tennessee, thro whom your remonstrant apply'd for relief, furnishing him with due proof of the distillery, being burnt, and the Stills rendered unfit for Service, (which proof is hereto Annex'd, and transmitt'd,) having no doubt but the Secretary of Treasury, would direct, the Account to be Credited, for the Tax becoming due, after the said first monday of June, as the Supervisor had examind the proof, and allow'd a proportionate, deduction, which will appear by the Supervisors endorsement, on the back of the (Duplicate) Affidavits, your remonstrant had no doubt, but a power to grant relief, in Such Cases, was lodg'd in the hands of the Secretary of the Treasury, or in Some other department, of the Government, he could not believe that the united States, would draw Money, from the misfortunes, of her Citizens, and Neglect to lodge that Necessary power in the hands of Some officer, of Government, to grant relief, where Justice required it, with these impressions, your remonstrant, rested Satisfied, that the Secretary of Treasury upon a view of the proof, would exercise the power, which Justice so imperiously required, and have directed, a Credit as before Stated, But now So it is, that the Collector has Call'd for the Tax Accrued, after the first monday of June as aforesaid, with threats of distress. your remonstrant Compell'd to pay the Sum demanded, which is inconsistant with Strict honesty, and Justice, and now prays that a General law, may be pass'd, granting relief to all persons Situated as your remonstrant, by Compelling the Collectors to refund, what they have Collected the duties Accruing, On Stills after they have been rendered unfit for use in manner aforesaid; and your remonstrant as in duty bound, Shall etc etc.

Andrew Jackson