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LINCOLN APPROVES TARIFF AS REVENUE

It does not seem possible that a hundred years ago in this country the tariff, as a means of raising money to supply the funds necessary to finance the cost of government, was advocated in a preference to a direct tax. While Lincoln's arguments in favor of the tariff advantages might not appear so attractive today with our attitude towards free trade, he did foresee with remarkable clarity one of the necessary evils of the direct tax system. At a Whig convention in Springfield, Illinois on March 4, 1843 he made the statement, "By the direct tax system the land must be literally covered with assessors, going forth like swarms of Egyptian locusts, devouring every blade of grass and other green thing."

There are four well defined stages in Abraham Lincoln's public career which emphasize his political thinking throughout his life. They fall roughly into these four decades: 'Internal Improvements'' in the thirties; "Protective Tariff" in the forties; "No extension of Slavery" in the fifties, and "Preservation of the Union" in the sixties. The evolutionary process did not follow the course of dropping one objective for another but by pressing forward the more important claims for the hour which overshadowed the former subjects which had received primary attention.

Of course the tenets of each of these four separate interests were subjected to considerable change themselves by the time Lincoln's course had been directed to the Preservation of the Union. Internal Improvements had embraced transcontinental railroads and telegraph. Protective Tariff had evolved into a producer of revenue as well as protection for American laborers. The question of slavery was somehow underneath the attempt to overthrow the Union.

While Lincoln mentions in his political address of 1832 the fact that he was in favor of a "Protective Tariff," Internal Improvements received his most enthusiastic attention and it was not until he became an elector at large in the Clay presidential campaign of 1844 that he brought the tariff issue to the front in his stump speeches. Writing to Edward Wallace who had inquired about his tariff views he said, "I was an old Henry Clay-Tariff Whig. In old times I made more speeches on that subject than any other." In the presidential campaign of 1844 he spoke in his old home community in Indiana and the Rockport, Indiana Herald for November 1, 1844, stated:

"His main argument was directed in pointing out the advantages of Protective Tariff." The correspondent of a paper at Boonville, Ind. said his speech was "mainly on the tariff question." Capt. LaMar, who heard him on this trip recalls that Lincoln concluded with the statement, "I may not live to see it but give us a Protective Tariff and we will have the greatest country the sun has ever shown upon." It is impossible to recreate Lincoln's tariff speeches of the forties as he wrote to James E. Harvey on Oct. 2, 1860: "To comply with your request to furnish extracts from my tariff speeches is simply impossible, because none of those speeches were published."

We are especially interested in the changing attitude from the purely protective nature of the tariff in Clay's American System program to the tariff as a means of raising great sums of money as revenue to finance the government. At the time of both the Mexican and Civil Wars there was much emphasis placed on increasing the tariff for revenue but even as early as 1843 Lincoln had advocated "a tariff of duties on imported goods producing sufficient revenue for the payment of the necessary expenditures of the government." While Lincoln was a member of Congress the necessity of raising funds to meet the increasing demands made by the Mexican War was up for consideration. The lone Whig from Illinois expressed himself in these words: "It appears to me that the national debt created by the war renders a modification of the existing tariff indispensable."

While Lincoln may have anticipated that he would be called upon on many occasions to give brief speeches on his first inaugural trip he hoped that a few informal remarks would satisfy the people at most places. He must have surmised that at Pittsburgh, the great industrial center, he would be obliged to say something about the tariff. We are not only pleased that his speech was recorded but that a fragment in Lincoln's own hand is associated with it.

After the President elect had made a few informal remarks about the state of the nation he approached his selected subject for the occasion with these words:

"Fellow citizens, as this is the first opportunity which I have had to address a Pennsylvania assemblage, it seems a fitting time to indulge in a few remarks upon the important question of a tariff—a subject of great magnitude, and one which is attended with many difficulties, owing to the great variety of interests which it involves."

Attacking the problem of tariff as a means of revenue he stated, "The treasury of the nation is in such a low condition at present that the subject now demands the attention of Congress. . . . It is often said that the tariff is the specialty of Pennsylvania. Assuming that direct taxation is not to be adopted, the tariff question must be as durable as the government itself. It is a question of national housekeeping. It is to the government what replenishing the meal-tub is to the family."

Upon reaching the state capital, Harrisburg, in the course of his speech Lincoln said: "Allusion has been made, by one of your honored speakers, to some remarks recently made by myself at Pittsburgh, in regard to what is supposed to be the special interest of this great commonwealth of Pennsylvania. I now wish only to say, in regard to that matter, that the few remarks which I uttered on that occasion were rather carefully worded. I have seen no occasion since then to add to them or subtract from them. I leave them precisely as they stand."

In the course of his discussion at Pittsburgh Lincoln had stressed that "The condition of the Treasury at that time would seem to render an early revision of the tariff indispensable." The Morrill Bill with its demands for higher tariff, which he mentioned in his address, became a law before he reached Washington. The coming of the Civil War again forced the President to fall back on the tariff as a source of revenue and on August 8, 1861 a supplemental high tariff bill was passed which Lincoln signed.