

Appendix Q

Apportionment Statute  
July 14, 1798

Reader's Notes:

Fifth Congress, Second Session, Chapter 75, 1798

Chapter 75. -- *An Act to lay and collect a direct tax within the United States, July 14, 1798*

Section 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a direct tax of two millions of dollars shall be, and hereby is laid upon the United States, and apportioned to the states respectively, in the manner following: --*

To the state of **New Hampshire**, seventy-seven thousand seven hundred and five dollars, thirty-six cents and two mills.

To the state of **Massachusetts**, two hundred and sixty thousand four hundred and thirty-five dollars, thirty-one cents and two mills.

To the state of **Rhode Island**, thirty-seven thousand five hundred and two dollars and eight cents.

To the state of **Connecticut**, one hundred and twenty-nine thousand seven hundred and sixty-seven dollars, and two mills.

To the state of **Vermont**, forty-six thousand eight hundred and sixty-four dollars eighteen cents and seven mills.

To the state of **New York**, one hundred and eighty-one thousand six hundred and eighty dollars, seventy cents and seven mills.

To the state of **New Jersey**, ninety-eight thousand three hundred and eighty-seven dollars, twenty-five cents, and three mills.

To the state of **Pennsylvania**, two hundred and thirty-seven thousand one hundred and seventy-seven dollars, seventy-two cents and seven mills.

To the state of **Delaware**, thirty thousand four hundred and thirty dollars, seventy-nine cents, and two mills.

To the state of **Maryland**, one hundred and fifty-two thousand five hundred and ninety-nine dollars, ninety-five cents, and four mills.

To the state of **Virginia**, three hundred and forty-five thousand four hundred and eighty-eight dollars, sixty-six cents, and five mills.

To the state of **Kentucky**, thirty-seven thousand six hundred and forty-three dollars, ninety-nine cents, and seven mills.

To the state of **North Carolina**, one hundred and ninety-three thousand six hundred and ninety-seven dollars, ninety-six cents, and five mills.

To the state of **Tennessee**, eighteen thousand eight hundred and six dollars, thirty-eight cents, and three mills.

To the state of **South Carolina**, one hundred and twelve thousand nine hundred and ninety-seven dollars, seventy-three cents and nine mills.

To the state of **Georgia**, thirty-eight thousand eight hundred and fourteen dollars, eighty-seven cents, and five mills.

Section Two. *And be it further enacted*, That the said tax shall be collected by the supervisors, inspectors and collectors of the internal revenues of the United States, under the direction of the Secretary of the Treasury, and pursuant to such regulations as he shall establish; and shall be assessed upon dwelling-houses, lands and slaves, according to the valuations and enumerations to be made pursuant to the act, intituled "An act to provide for the valuation of lands and dwelling-houses, and the enumeration of slaves within the United States," and in the following manner: ....

Displayed in tabular format, the States of the Union were assessed as follows:

State	Direct Tax
New Hampshire	77,705.362
Massachusetts	260,435.312
Rhode Island	37,502.080
Connecticut	129,767.002
Vermont	46,864.187
New York	181,680.707
New Jersey	98,387.253
Pennsylvania	237,177.727
Delaware	30,430.792
Maryland	152,599.954
Virginia	345,488.665
Kentucky	37,643.997
North Carolina	193,697.965
Tennessee	18,806.383
South Carolina	112,997.739
Georgia	38,814.875
Total:	2,000,000.000