

Notes

NOTES TO INTRODUCTION

¹ Cited in Steven S. Smith and Christopher J. Deering, *Committees in Congress* (Washington, DC: Congressional Quarterly, Inc., 1984), p. 1.

² Woodrow Wilson, *Congressional Government: A Study in American Politics* (Boston: Houghton Mifflin, 1885), p. 79.

³ Smith and Deering, *Committees in Congress*, pp. 1–6.

⁴ Lauros G. McConachie, *Congressional Committees: A Study of the Origins and Development of Our National and Local Legislative Methods* (1898, reprint ed., New York: Burt Franklin, 1973), p. vii.

⁵ The term “semi-standing” was coined by Thomas W. Skladony to refer to those early committees that were select in name, but standing in practice. See Thomas W. Skladony, “The House Goes to Work: Select and Standing Committees in the U.S. House of Representatives, 1789–1828,” *Congress and the Presidency*, 12 (Autumn 1985): 170.

NOTES TO 1641–1789, ANTECEDENTS: LEGISLATIVE FINANCE COMMITTEES IN GREAT BRITAIN AND AMERICA

¹ *Virginia House of Burgesses Journal*, 9 January 1778, pp. 114–17.

² The date of the committee’s origin is variously cited as 1640 or 1641. See Norman W. Wilding and Philip Laundy, *An Encyclopedia of Parliament*, 3d. ed. (London: Cassell, 1968), pp. 764–67; and Kenneth Bradshaw and David Pring, *Parliament and Congress* (Austin: University of Texas Press, 1972), p. 309.

³ *Ibid.*, pp. 306–308; and Sir Courtenay Ilbert, *Parliament: Its History, Constitution, and Practice*, 3rd ed., rev. by Sir Cecil Carr (London: Oxford University Press, 1948), p. 11.

⁴ Thomas Erskine May, *A Treatise on the Law, Privileges, Proceedings, and Usage of Parliament*, 7th ed. (London, 1873), pp. 590–91.

⁵ K. C. Wheare, *Government by Committee: An Essay on the British Constitution* (London: Oxford University Press, 1955), pp. 8–9; and Bradshaw and Pring, *Parliament and Congress*, pp. 208–209, 307–309.

⁶ Cited in May, *Treatise on Parliament*, p. 575. See also Ilbert, *Parliament*, p. 76.

⁷ Cited in Bradshaw and Pring, *Parliament and Congress*, p. 307. The formal title was “An Act Declaring the Rights and Liberties of the Subject and Settling the Succession of the Crown.”

⁸ May, *Treatise on Parliament*, p. 584. See also Bradshaw and Pring, *Parliament and Congress*, p. 306.

⁹ Bernard Bailyn and Jack P. Greene have examined the similarities and differences between the two political systems and come to different conclusions. See Bernard Bailyn, *The Origins of American Politics* (New York: Alfred A. Knopf, 1968); Jack P. Greene, *The Quest for Power: The Lower Houses of Assembly in the Southern Royal Colonies*,

1689–1776 (Chapel Hill: University of North Carolina Press, 1963); and Greene, "Political Mimesis: A Consideration of the Historical and Cultural Roots of Legislative Behavior in the British Colonies in the Eighteenth Century," *American Historical Review*, 75 (December 1975): 337–60, and the comment by Bailyn and Greene's reply which follow on pages 361–67. See also Richard R. Johnson, "Parliamentary Egotisms: The Clash of Legislatures in the Making of the American Revolution," *Journal of American History*, 74 (September 1987): 338–62. Royal instructions to the governors of the Carolinas included this phrase: "It is also our further pleasure that the council have the like power of framing money bills as the assembly." Leonard W. Labaree, ed., *Royal Instructions to British Colonial Governors, 1670–1776* (New York: D. Appleton-Century, 1935), 1: 112–13; and Greene, *Quest for Power*, p. 52.

¹⁰ *New York House of Representatives Journal*, 4 September 1750, p. 277; and *Virginia House of Burgesses Journal*, 23 February 1759, pp. 3–5.

¹¹ The terminology used to denote legislative committees has changed since the 18th century. In modern usage, a select committee is one created to perform a special function; the committee expires once that function has been completed. A standing committee is a permanent group whose size and jurisdiction are determined by the standing rules of the House. Eighteenth-century British usage, on the other hand, referred to Committees of the Whole as "grand" committees, which were differentiated from "select" committees, so-named not because they were appointed for a specific purpose or for a given time period, but because their membership was composed of only a select part of the House's membership. Likewise, "standing" committees referred to those committees appointed to consider certain subject areas for the duration of the legislative session, rather than only those committees included in the rules of the legislative body. An 18th-century committee could thus have been both a select and a standing committee, something which is today a contradiction in terms. These definitions are based upon the usage of Parliament and American colonial legislatures. See Ralph Volney Harlow, *The History of Legislative Methods in the Period Before 1825* (New Haven: Yale University Press, 1917), especially pp. 4–5, note 6; and George B. Galloway, *History of the United States House of Representatives*, 2d ed. (New York: Thomas Y. Crowell, 1976), p. 320.

¹² "An Analysis of Standing Committees in American Legislatures, 1609–1796," unpublished paper prepared by the staff of the House Committee on Energy and Commerce History Project (July 1986), p. 3.

¹³ *Virginia House of Burgesses Journal*, 26 September 1758, p. 20; and *North Carolina Lower House of Assembly Journal*, 26 February 1754, p. 11.

¹⁴ *Virginia House of Burgesses Journal*, 9 January 1778, pp. 114–17.

¹⁵ Harlow, *History of Legislative Methods*, p. 69.

¹⁶ *Ibid.*, pp. 66–69.

¹⁷ *Ibid.*, pp. 70–72.

¹⁸ *Ibid.*, pp. 73–74.

¹⁹ *Ibid.*, pp. 74–75.

²⁰ Good accounts of the Confederation period include: Merrill Jensen, *The New Nation: A History of the United States during the Confederation, 1781–1789* (New York: Random House, 1950); Jack N. Rakove, *The Beginnings of National Politics: An Interpretive History of the Continental Congress* (New York: Alfred A. Knopf, 1979); Jennings B. Sanders, *Evolution of the Executive Departments of the Continental Congress, 1774–1789* (Chapel Hill: University of North Carolina Press, 1935); and Edmund Cody Burnett, *The Continental Congress* (Westport, CT: Greenwood Press, 1941).

²¹ Burnett, *Continental Congress*, p. 41; Sanders, *Executive Departments*, pp. 4–7; House Committee on Energy and Commerce, "Analysis of Standing Committees" p. 10.

²² House Committee on Energy and Commerce, "Analysis of Standing Committees," p. 10; Sanders, *Executive Departments*, pp. 54–64; Burnett, *Continental Congress*, pp. 221–23. The five members of the committee were James Duane (NY), Thomas Nelson (VA), Elbridge Gerry (MA), Richard Smith (NJ), and Thomas Willing (PA).

²³ Cited in Sanders, *Executive Departments*, p. 56. William Whipple (NH), James Wilson (PA), Elbridge Gerry (MA), Thomas Nelson (VA), and Robert Morris (PA) were elected to this committee. The British army's advance upon Philadelphia delayed the committee's deliberations.

²⁴ *Ibid.*, pp. 69–74.

²⁵ *Ibid.*, pp. 145–52; Clarence L. Ver Steeg, *Robert Morris: Revolutionary Financier* (Philadelphia: University of Pennsylvania Press, 1954). The first three men elected to the board were unable to serve; after some delay Arthur Lee (VA), Samuel Osgood (MA), and Walter Livingston (NJ) were selected.

²⁶ Forrest McDonald, *Novus Ordo Seclorum: The Intellectual Origins of the Constitution* (Lawrence: University of Kansas Press, 1985), pp. 266–67.

²⁷ Max Farrand, ed., *The Records of the Federal Convention of 1787*, rev. ed. (New Haven: Yale University Press, 1937), 1: 233.

²⁸ *Ibid.*, 2: 274.

²⁹ *Ibid.*, 1: 233.

³⁰ *Ibid.*, 2: 276–77.

NOTES TO 1789–1801, ORIGINS: THE HOUSE COMMITTEE OF WAYS AND MEANS

¹ Cited in *Letters and Other Writings of James Madison* (Philadelphia: J. B. Lippincott, 1865), 2: 75–76.

² *Annals of Congress*, 1st Cong., 1st Sess., 29 April 1789, p. 39; 8 May 1789, p. 53; 9 July 1789, p. 108; and *House Journal*, 1st Cong., 1st Sess., 29 April 1789, p. 23.

³ *House Journal*, 1st Cong., 1st Sess., 24 July, 1789, p. 66; and *Annals of Congress*, 1st Cong., 1st Sess., 24 July 1789, pp. 670–71.

⁴ Martin I. J. Griffin, *Thomas Fitzsimons: Pennsylvania's Catholic Signer of the Constitution of the United States* (Philadelphia: American Catholic Historical Researches, 1887), pp. 15–26; *Annals of Congress*, 1st Cong., 1st Sess., 24 July 1789, p. 671.

⁵ The term "discharged" creates some uncertainty as to whether the committee was actually dissolved by this action. Presumably, the House signified that there was no further need for the committee by discharging it from the responsibilities that had led to its appointment. There is no evidence that the committee continued to function, if it ever had. *Annals of Congress*, 1st Cong., 1st Sess., 17 September 1789, pp. 894–95; *House Journal*, 1st Cong., 1st Sess., 17 September 1789, p. 113.

⁶ Patrick J. Furlong, "The Origins of the House Committee of Ways and Means," *William and Mary Quarterly*, 25 (October 1968): 587–604. Furlong was the first scholar to systematically examine the committee's origins. All subsequent students of Ways and Means are deeply indebted to him.

⁷ Ralph Volney Harlow, *The History of Legislative Methods Before 1825* (New Haven: Yale University Press, 1917), pp. 131–33; and Broadus Mitchell, *Alexander Hamilton: The National Adventure, 1788–1804* (New York: Macmillan, 1962), pp. 14–21, 199–201.

⁸ Dall W. Forsythe, *Taxation and Political Change in the Young Nation, 1781-1833* (New York: Columbia University Press, 1977), pp. 23-31; and Mitchell, *Hamilton*, pp. 32-56, 57-85, 86-108.

⁹ Furlong, "Origins," p. 588.

¹⁰ Congress, House, Committee on Energy and Commerce, *Petitions, Memorials, and Other Documents Submitted for the Consideration of Congress: March 4, 1789 to December 14, 1795*, staff study prepared for the use of the Committee on Energy and Commerce. Committee Print 99-A. 99th Cong., 2d Sess., 1986, p. 361.

¹¹ Alexander Hamilton to Edward Carrington, 26 May 1792, in Harold C. Syrett, ed., *The Papers of Alexander Hamilton* (New York: Columbia University Press, 1966), 11: 429.

¹² A strong word of caution is in order concerning the meaning of political party in this period. Scholars commonly refer to the Federalist Party and the Jeffersonian Republican Party, yet parties had not taken on the meaning, organization, or apparatus that they would later in the 19th and 20th centuries. The party affiliations of members of Congress, for example, were not officially recorded until 1843. The numerical party breakdown of Congress as well as the individual party affiliation of members cannot be known with certainty. Historians and political scientists have only begun to examine the biographies and voting records of the early Congresses. James Sterling Young, *The Washington Community, 1800-1828* (New York: Columbia University Press, 1966), pp. 110-12; John F. Hoadley, "The Emergence of Political Parties in Congress, 1789-1803," *American Political Science Review*, 74 (September 1980): 757-79; and Hoadley, *Origins of American Political Parties, 1789-1803* (Lexington: University Press of Kentucky, 1986), pp. 192-219.

¹³ Hoadley, "Emergence of Political Parties," pp. 757-79; see also Rudolph M. Bell, *Party and Faction in American Politics: The House of Representatives, 1789-1801* (Westport, CT: Greenwood Press, 1973).

¹⁴ *Annals of Congress*, 2d Cong., 1st Sess., 30 December 1791, pp. 300-302.

¹⁵ Leonard D. White, *The Federalists: A Study in Administrative History* (New York: Macmillan, 1948), pp. 352-54; and Syrett, ed., *Hamilton Papers*, 16: 193-97.

¹⁶ James Madison to Thomas Jefferson, 26 March 1794, in *Madison Letters*, 2: 8-9.

¹⁷ *Annals of Congress*, 3d Cong., 1st Sess., 26 March 1794, pp. 531-32.

¹⁸ Madison to Jefferson, 31 March 1794, *Madison Letters*, 2: 9-10.

¹⁹ David Cobb to William Eustis, 29 March 1794, David Cobb Papers, Massachusetts Historical Society. Cobb went on to speculate upon the need for revenue, which "must be supplied from sources that have not yet been touch'd," including a tax on land.

²⁰ George C. Rogers, Jr., *Evolution of a Federalist: William Loughton Smith of Charleston* (Columbia: University of South Carolina Press, 1962), pp. 236-41; *Annals of Congress*, 3d Cong., 1st Sess., 26 March 1794, p. 532.

²¹ Theodore Sedgwick to Ephraim Williams, 16 January 1795, Sedgwick Papers, Massachusetts Historical Society. Sedgwick credited Elbridge Gerry with the observation that Smith had no policy.

²² Madison to Jefferson, 14 April 1794, in *Madison Letters*, 2: 10-11; *House Journal*, 3d Cong., 1st Sess., 2 May 1794, p. 136. On May 5th the sugar bakers presented a similarly-worded memorial; Furlong, "Origins," p. 592.

²³ William Barry Grove to John Steele, 2 April 1794, in H. M. Wagstaff, ed., *The Papers of John Steele*, in Publications of the North Carolina Historical Commission, vols. 11-12 (Raleigh: Edwards and Broughton, 1924), 11: 114.

²⁴ Madison to Jefferson, 11 May, 14 April 1794, in *Madison Letters*, 2: 10–11, 14.

²⁵ Theodore Sedgwick to Ephraim Williams, 5 June 1794, Sedgwick Papers, Massachusetts Historical Society. Senator James Monroe defended his Virginia colleague, arguing that if it was anyone's duty to propose a system of revenue, "it is particularly that of those who have made taxes necessary," that is, the Federalists. Monroe to Jefferson, 2 April 1794, Jefferson Papers, Library of Congress Manuscript Division.

²⁶ *House Journal*, 3d Cong., 1st Sess., 10 May 1794, p. 152; and Furlong, "Origins," p. 592.

²⁷ White, *The Federalists*, pp. 123–25.

²⁸ *Annals of Congress*, 4th Cong., 1st Sess., 7 December 1795, p. 127; 14 December 1795, p. 140.

²⁹ *Ibid.*, 10 December 1795, p. 131; 17 December 1795, p. 152.

³⁰ *Ibid.*, 18 December 1795, p. 159.

³¹ Raymond W. Walters, Jr., *Albert Gallatin: Jeffersonian Financier and Diplomat* (New York: Macmillan, 1957), pp. 88–89.

³² *Annals of Congress*, 4th Cong., 1st Sess., 21 December 1795, p. 159.

³³ *House Journal*, 4th Cong., 1st Sess., 21 December 1795, p. 385.

³⁴ John Church Hamilton, *History of the Republic of the United States of America: As Traced in the Writings of Alexander Hamilton and His Contemporaries* (New York, 1857–64), 6: 328–29; Henry Adams, *The Life of Albert Gallatin* (Philadelphia, 1897), p. 172; Harlow, *History of Legislative Methods*, pp. 156–58; C. W. Collins, "Notes on the Early History of the Ways and Means Committee of the House of Representatives," unpublished paper, Legislative Reference Service (Washington, DC: Library of Congress, 1919), p. 2. Gallatin himself claimed that the committee's creation was due to partisanship: "The financial department in the House was quite vacant . . . and having made myself complete master of the subject . . . it is not astonishing that my views should have been adopted by the Republican party and been acted upon when they came into power. My first step was to have a standing committee of ways and means appointed." Cited in Henry Adams, *The Life of Albert Gallatin* (Philadelphia: J. B. Lippincott, 1879), p. 157.

³⁵ Furlong, "Origins," p. 604.

³⁶ Cited in *ibid.*, p. 601, footnote 47.

³⁷ *Ibid.*, pp. 600–601.

³⁸ *Annals of Congress*, 4th Cong., 1st Sess., 15 January 1796, p. 249; 18 January 1796, p. 253; 19 January 1796, pp. 256–57.

³⁹ Furlong, "Origins," p. 598.

⁴⁰ *Annals of Congress*, 4th Cong., 1st Sess., 18 May 1796, p. 1,392.

⁴¹ Ames to Hamilton, 26 January 1797, in *Works of Fisher Ames* (Indianapolis: Literary Classics, 1969), 2: 1216. Ames complained that "Our whole system is little removed from simple democracy. . . . The heads of departments are head clerks. Instead of being the ministry the organs of the executive power and imparting a kind of momentum to the operation of the laws, they are precluded of late even from communicating with the house by reports." Ames, ed., *Works of Fisher Ames*, p. 1,215.

⁴² Madison to Jefferson, 31 January 1796, in *Madison Letters*, 2: 75–76.

⁴³ Cited in Furlong, "Origins," p. 600.

⁴⁴ Madison to James Monroe, 26 February 1796, in *Madison Letters*, 2: 82–84.

"Would you have supposed," Madison wrote, "that a land tax and House tax, as *indirect taxes*, had also a patronage?"

⁴⁵ Madison to Jefferson, 31 January 1796, in *ibid.*, 2: 76.

⁴⁶ Walters, *Gallatin*, pp. 83–84.

⁴⁷ *Annals of Congress*, 4th Cong., 2d Sess., 16 December 1796, p. 1,668.

⁴⁸ Rogers, *Evolution of a Federalist*, pp. 300–301.

⁴⁹ *Annals of Congress*, 5th Cong., 1st Sess., 10 June 1797, pp. 297–98. Blount had served on Ways and Means in the Fourth Congress.

⁵⁰ *Ibid.*, 17 June 1797, pp. 331–35; the debate on the stamp tax can be followed on pages 393–433 *passim*.

⁵¹ *Ibid.*, 4 December 1797, p. 672.

⁵² Sedgwick to Peter Van Schaack, 4 February 1800, Sedgwick Papers, Massachusetts Historical Society. Sedgwick considered Harper "one of the laziest men I have ever known except in the business of talking." The Speaker and the Secretary may well have felt blackmailed to appoint the South Carolinian. In a February 4th letter to Van Schaack, Sedgwick wrote that "Wolcott thought that if Harper was not appointed, he would embarrass us much as was in his power." Gallatin thought Harper "very good hearted," but "as great a bungler as I ever knew . . . his vanity destroys him." Joseph Cox, *Champion of Southern Federalism: Robert Goodloe Harper of South Carolina* (Port Washington, NY: Kennikat Press, 1972), p. 102, note 21.

⁵³ *Annals of Congress*, 5th Cong., 2d Sess., 1 May 1798, pp. 1,563–66.

⁵⁴ *Ibid.*, 5th Cong., 3d Sess., 14 December 1798, p. 2,444–45.

⁵⁵ *Ibid.*, 6th Cong., 1st Sess., 9 December 1799, pp. 196–97; Sedgwick to Van Schaack, 9 February 1800, Sedgwick Papers, Massachusetts Historical Society.

⁵⁶ *Annals of Congress*, 6th Cong., 2d Sess., 20 November 1800, p. 783; *Dictionary of American Biography*, 4 (Part 2): 10.

⁵⁷ Furlong, "Origins," p. 603.

NOTES TO 1801–1829, THE JEFFERSONIAN REPUBLICAN COMMITTEE

¹ *Annals of Congress*, 7th Cong., 1st Sess., 7 January 1802, p. 412.

² James Sterling Young, *The Washington Community, 1800–1828* (New York: Columbia University Press, 1966), pp. 13–48; Constance McLaughlin Green, *Washington: Village and Capital, 1800–1878* (Princeton: Princeton University Press, 1962), pp. 3–118. The quote is by William Lowndes, chairman of Ways and Means (1815–1818); Green, *Washington*, p. 66.

³ Joseph Cooper, "Jeffersonian Attitudes Toward Executive Leadership and Committee Development in the House of Representatives, 1789–1829," *Western Political Quarterly* (March 1965): 58.

⁴ *Ibid.*, p. 59.

⁵ *Ibid.*, p. 54, note 55, p. 61, note 85.

⁶ *Ibid.*, p. 61–62; Joseph Cooper, "Origins of the Standing Committees and the Development of the Modern House," *Rice University Studies*, 56 (Summer 1970): 56–59, 154, note 231.

⁷ *Annals of Congress*, 14th Cong., 1st Sess., pp. 922–23. Cited in Cooper, "Origins of the Standing Committees," p. 52.

⁸ Marshall Smelser, *The Democratic Republic, 1801-1815* (New York: Harper and Row, 1968), p. 51; Kenneth C. Martis, *The Historical Atlas of Political Parties in the United States Congress, 1781-1989* (New York: MacMillan, 1989), p. 76.

⁹ *Annals of Congress*, 7th Cong., 1st Sess., 7 January 1802, p. 412; 8 December 1801, p. 312; Noble E. Cunningham, Jr., *The Process of Government under Jefferson* (Princeton: Princeton University Press, 1978), pp. 216-17.

¹⁰ Cooper, "Origins of the Standing Committees," p. 42.

¹¹ Raymond J. Walters, Jr., *Albert Gallatin: Jeffersonian Financier and Diplomat* (New York: Macmillan, 1957), p. 145.

¹² *Ibid.*, pp. 94, 147.

¹³ Cited in William Cabell Bruce, *John Randolph of Roanoke, 1773-1833* (New York: G. P. Putnam's Sons, 1922), 1: 176.

¹⁴ The first quote is from Smelser, *Democratic Republic*, p. 51; see also Dumas Malone, *Jefferson and His Time* (Boston: Little, Brown, 1970), 4: 443-47. The wording of the "rotten mackerel" quotation varies from source to source, as does the identity of the object of ridicule. Cited in Gerald W. Johnson, *Randolph of Roanoke: A Political Fantastic* (New York: Minton, Balch, 1929), p. 16.

¹⁵ Randolph quote is cited in Noble E. Cunningham, Jr., *The Jeffersonian Republicans in Power: Party Operations, 1801-1809* (Chapel Hill: University of North Carolina Press, 1963), p. 74; see also p. 92. See also Bruce, *Randolph*, 1: 174-75.

¹⁶ Bruce, *Randolph*, 1: 199-217.

¹⁷ Cunningham, *Jeffersonian Republicans in Power*, p. 77.

¹⁸ Cited in Bruce, *Randolph*, 1: 267; see also Henry Adams, *John Randolph* (Boston: Houghton Mifflin, 1899), p. 70.

¹⁹ Jefferson to Randolph, 1 December 1803, in Paul L. Ford, ed., *The Writings of Thomas Jefferson* (New York: G. P. Putnam's Sons, 1897), 8: 282.

²⁰ Cited in Walters, *Gallatin*, p. 186. The issue under consideration was the Yazoo land fraud, which Randolph denounced, although he conspicuously omitted Gallatin from criticism. C. Peter McGrath, *Yazoo: Law and Politics in the New Republic* (New York: W. W. Norton, 1967), pp. 39-49.

²¹ Adams, *Randolph*, pp. 71, 324; Ralph V. Harlow, *The History of Legislative Methods in the Period Before 1825* (New Haven: Yale University Press, 1917), pp. 168-72.

²² Dall W. Forsythe, *Taxation and Political Change in the Young Nation, 1781-1833* (New York: Columbia University Press, 1977), pp. 50, 57-58; Walters, *Gallatin*, pp. 143-54.

²³ Cunningham, *Jeffersonian Republicans in Power*, p. 217; Forsythe, *Taxation and Political Change*, pp. 50, 58; Hugh A. Garland, *The Life of John Randolph of Roanoke* (New York: D. Appleton, 1850), 1: 192; Walters, *Gallatin*, pp. 147-48.

²⁴ Bruce, *Randolph*, 1: 177-78; Garland, *Randolph*, 1: 195; Walters, *Gallatin*, pp. 152-53.

²⁵ *Annals of Congress*, 8th Cong., 1st Sess., 21-22 March 1804, pp. 1,204, 1,210-26; see also Walters, *Gallatin*, pp. 150-51.

²⁶ Cited in Bruce, *Randolph*, 1: 221.

²⁷ Malone, *Jefferson*, 5: 66-69; Cunningham, *Jeffersonian Republicans in Power*, pp. 88-92.

²⁸ Malone, *Jefferson*, 5: 72-73.

²⁹ *Annals of Congress*, 9th Cong., 1st Sess., 29 January 1806, pp. 409–12; Adams, *Randolph*, pp. 164–67; Bruce, *Randolph*, 1: 225–30; Cunningham, *Jeffersonian Republicans in Power*, p. 82; Harlow, *Legislative Methods*, p. 221; Norman K. Risjord, *The Old Republicans: Southern Conservatism in the Age of Jefferson* (New York: Columbia University Press, 1965), pp. 52–53; Walters, *Gallatin*, pp. 189–91.

³⁰ *Annals of Congress*, 9th Cong., 1st Sess., 21 April 1806, pp. 1,107–15; Adams, *Randolph*, pp. 83–84; Bruce, *Randolph*, 1: 286–87; Cunningham, *Jeffersonian Republicans in Power*, p. 87.

³¹ Bruce, *Randolph*, 1: 306–307; Cunningham, *Jeffersonian Republicans in Power*, p. 88; Cunningham, *Process of Government*, pp. 228–29.

³² Bruce, *Randolph*, 1: 308; Harlow, *Legislative Methods*, p. 171.

³³ *Annals of Congress*, 8th Cong., 1st Sess., 31 January 1804, p. 1,250.

³⁴ Cited in Cunningham, *Process of Government*, pp. 217–18.

³⁵ *Ibid.*, pp. 224–25.

³⁶ *Ibid.*, p. 227.

³⁷ *Ibid.*, pp. 230–31. The analysis of committee appointments is based upon a computerized listing of committee assignments compiled by Polimetric Associates of Burlington, Vermont, reproduced in 1981 and updated in 1989 by the Government Division of the Congressional Research Service. (See appendix.)

³⁸ *Dictionary of American Biography*, 2 (Part 1): 452.

³⁹ Walters, *Gallatin*, pp. 203–207.

⁴⁰ Cunningham, *Jeffersonian Republicans in Power*, p. 98.

⁴¹ *Annals of Congress*, 10th Cong., 2d Sess., 23 November 1808, pp. 514–21.

⁴² Archie Vernon Huff, Jr., *Langdon Cheves of South Carolina* (Columbia, SC: University of South Carolina Press, 1977), pp. 61–63.

⁴³ *Ibid.*, pp. 61–62; Walters, *Gallatin*, pp. 246–47.

⁴⁴ Huff, *Cheves*, p. 65; Walters, *Gallatin*, p. 249.

⁴⁵ Huff, *Cheves*, pp. 74, 65–66; Walters, *Gallatin*, p. 254.

⁴⁶ Walters, *Gallatin*, pp. 255–56.

⁴⁷ *Annals of Congress*, 12th Cong., 2d Sess., 5 December 1812, pp. 275–77, 291–92.

⁴⁸ Cited in Walters, *Gallatin*, pp. 255–56.

⁴⁹ Huff, *Cheves*, pp. 72–73; *Annals of Congress*, 12th Cong., 2d Sess., 25 February 1813, p. 1,126.

⁵⁰ *Ibid.*, pp. 75–76.

⁵¹ Risjord, *Old Republicans*, pp. 152–57.

⁵² *Annals of Congress*, 13th Cong., 2d Sess., 10 January 1814, p. 873.

⁵³ *Annals of Congress*, 13th Cong., 2d Sess., 10 March 1814, p. 1,861; 19 February 1814, pp. 1,578–79; 15 April 1814, p. 2,023.

⁵⁴ Raymond J. Walters, Jr., *Alexander James Dallas: Lawyer, Politician, Financier, 1759–1817* (Philadelphia: University of Pennsylvania Press, 1943), pp. 182–87.

⁵⁵ *Annals of Congress*, 13th Cong., 3d Sess., 10 October 1814, pp. 378–81; 18 October 1814, pp. 401–410; Risjord, *Old Republicans*, pp. 154–55; Ralph C. H. Catterall, *The Second Bank of the United States* (Chicago: University of Chicago Press, 1903), p. 10; Walters, *Dallas*, pp. 190–91.

⁵⁶ Walters, *Dallas*, p. 193.

⁵⁷ *Annals of Congress*, 13th Cong., 3d Sess., 24 October 1814, pp. 457–58; Risjord, *Old Republicans*, p. 156; Catterall, *Second Bank*, p. 10.

⁵⁸ Walters, *Dallas*, p. 193.

⁵⁹ *Annals of Congress*, 14th Cong., 1st Sess., 10 April 1816, pp. 1,812–25; Catterall, *Second Bank*, p. 10; *Ibid.*, pp. 210–12.

⁶⁰ Chase C. Mooney, *William H. Crawford, 1772–1834* (Lexington: University Press of Kentucky, 1974), pp. 150–51; Risjord, *Old Republicans*, pp. 192–93; Walters, *Dallas*, p. 202.

⁶¹ Forsythe, *Taxation and Political Change*, p. 79; Edward Stanwood, *American Tariff Controversies in the Nineteenth Century* (Boston: Houghton Mifflin, 1903), 1: 111, 136–37.

⁶² Stanwood, *Tariff Controversies*, 1: 137.

⁶³ *Ibid.*, 1: 139.

⁶⁴ Frank A. Cassell, *Merchant Congressman in the Young Republic: Samuel Smith of Maryland, 1752–1839* (Madison: University of Wisconsin Press, 1971), p. 216.

⁶⁵ Forsythe, *Taxation and Political Change*, p. 71; Stanwood, *Tariff Controversies*, 1: 159; *Ibid.*, p. 217.

⁶⁶ Stanwood, *Tariff Controversies*, 1: 175–81.

⁶⁷ *Ibid.*, 1: 114–15; Cassell, *Samuel Smith*, pp. 113–14; Harlow, *Legislative Methods*, pp. 231–32.

⁶⁸ Cassell, *Samuel Smith*, p. 113; Harlow, *Legislative Methods*, pp. 231–32.

⁶⁹ Harlow, *Legislative Methods*, pp. 232–34.

⁷⁰ *Ibid.*, pp. 233–34; Cassell, *Samuel Smith*, p. 113.

⁷¹ John A. Munroe, *Louis McLane: Federalist and Jacksonian* (New Brunswick, NJ: Rutgers University Press, 1973), pp. 142–43; Forsythe, *Taxation and Political Change*, pp. 77, 84–97; Harlow, *Legislative Methods*, pp. 234–35; Stanwood, *Tariff Controversies*, 1: 201–202, 269–90.

⁷² Forsythe, *Taxation and Political Change*, pp. 88–94.

⁷³ Munroe, *McLane*, p. 113.

⁷⁴ *Ibid.*, p. 210.

⁷⁵ *Ibid.*, pp. 254–55; Cassell, *Samuel Smith*, pp. 219, 228.

⁷⁶ Munroe, *McLane*, p. 210.

⁷⁷ This analysis is based upon the 1989 updated version of Polimetric Associates, Congressional Committee List (Ways and Means).

⁷⁸ *Annals of Congress*, 14th Cong., 2d Sess., 5 December 1816, p. 244; 13 December 1816, p. 275; 11 January 1817, p. 462.

⁷⁹ See Ways and Means Records, “Transcribed Reports of the Committee of Ways and Means, 8th Cong., 1st Sess., to 18th Cong., 2d Sess.,” 2: 238, 270, Record Group 233 (HR8C-A2). National Archives, Washington, DC.

⁸⁰ *Annals of Congress*, 14th Cong., 2d Sess., 2 January 1817, pp. 407–408.

⁸¹ *Annals of Congress*, 14th Cong., 2d Sess., 2 January 1817, p. 406; 17th Cong., 2d Sess., 6 January 1823, p. 487.

⁸² DeAlva Stanwood Alexander, *History and Procedure of the House of Representatives* (Boston: Houghton Mifflin, 1916), p. 234; John S. Pancake, *Samuel Smith and the Politics*

of Business, 1752-1839 (University, AL: University of Alabama Press, 1972), pp. 153-58; Cassell, *Samuel Smith*, p. 222.

⁸³ Harlow, *Legislative Methods*, p. 234.

NOTES TO 1829-1861, APPROPRIATIONS, BANKING, AND THE TARIFF

¹ John Sherman, *Recollections of Forty Years in the House, Senate, and Cabinet* (1895, reprint ed., New York: Greenwood Press, 1968), 1: 180.

² Alexis de Tocqueville and Frederick Marryat, quoted in James C. Curtis, *The Fox at Bay: Martin Van Buren and the Presidency, 1837-1841* (Lexington: University Press of Kentucky, 1970), p. 86.

³ This general overview of structural and procedural changes in congressional committees during the pre-Civil War era is based on Steven S. Smith and Christopher J. Deering, *Committees in Congress* (Washington, DC: Congressional Quarterly Press, 1984), pp. 13-18; Joseph Cooper, "Origins of the Standing Committees and the Development of the Modern House," *Rice University Studies*, 56 (Summer 1965), p. 154; and also on a computerized listing of committee assignments compiled by Polimetric Associates of Burlington, Vermont, reproduced in 1981 and updated in 1989 by the Government Division of the Congressional Research Service.

⁴ George McDuffie of South Carolina chaired the Committee of Ways and Means for three Congresses (the Twentieth through the Twenty-second). However, his first term as chairman preceded the time period covered in this chapter. In addition, McDuffie only served as chairman for one session of the Twenty-second Congress. Polimetric Associates, *Congressional Committee Project List (Ways and Means)*.

⁵ For a brief discussion of the early congressional provisions for permanent clerks to standing committees, see Lindsay Rogers' article, "Staffing of Congress" *Political Science Quarterly*, 56 (March 1941), p. 3.

⁶ James K. Paulding, quoted in Leonard D. White, *The Jacksonians: A Study in Administrative History, 1829-1861* (New York: MacMillan, 1954), pp. 7-8. For a summary of the growth of the federal bureaucracy during this period, see White, pp. 9, 531.

⁷ Edward S. Corwin, *The President: Office and Powers, 1787-1957* (New York: New York University Press, 1957), p. 128.

⁸ Congress, Senate, *History of the Committee on Finance*, Senate Document 97-5, 97th Cong., 1st Sess., 1981, pp. 25-26.

⁹ 5 Stat. 523, sec. 14 (August 26, 1842).

¹⁰ *House Journal*, 23d Cong., 2d Sess., 9 December 1834, pp. 50-51.

¹¹ See Ways and Means Records, Record Group 233, Minutebook (1858-1861), 35th Cong., 2d Sess. to 37th Cong., 1st Sess. (HR 30), pp. 17, 22-23, 66-67. National Archives, Washington, DC.

¹² *House Journal*, 23rd Cong., 2d Sess. *Appendix* (rules listed), pp. 702-703.

¹³ See Ways and Means Records, 27th Cong., Record Group 233. Copy of letterbook kept by Fillmore as chairman contains correspondence to various officials concerning their estimates and expenditures (HR 27A-D24.5). National Archives, Washington, DC.

¹⁴ For an overview of the complexities connected with the appropriations process during this period, see White *Jacksonians*, pp. 125-142.

¹⁵ See Ways and Means Records, 25th Cong., Record Group 233. Several pieces

of correspondence in the committee record files, dated during the summer of 1837, relate to the Smithson legacy (HR25A-D26.6). National Archives, Washington, DC.

¹⁶ For a concise but informative discussion of contemporary attitudes toward the tariff, see John M. Dobson, *Two Centuries of Tariffs: The Background and Emergence of the U.S. International Trade Commission* (Washington, DC: U.S. Trade Commission, 1976), pp. 49–56.

¹⁷ Sidney Ratner, *A Political and Social History of Federal Taxation, 1789–1913* (New York: W.W. Norton, 1942), p. 39.

¹⁸ Dobson, *Two Centuries*, pp. 50–51.

¹⁹ Edwin Luther Green, *George McDuffie* (Columbia, SC: The State Company, 1936), p. 86.

²⁰ Green, *George McDuffie*, pp. 84–85; Edward Stanwood, *American Tariff Controversies of the Nineteenth Century* (Boston: Houghton Mifflin, 1903–1904), 1: 362–65.

²¹ Stanwood, *Tariff Controversies*, 1: 360–62.

²² *Ibid.*, 1: 369–70.

²³ *Ibid.*, 1: 374–75.

²⁴ F. W. Taussig, *The Tariff History of the United States* (1892; reprint ed., New York: Augustus M. Kelley, 1967), p. 110; Green, *George McDuffie*, p. 235; Stanwood, *Tariff Controversies*, 1: 375–85.

²⁵ Charles G. Sellers, Jr., *James K. Polk: Jacksonian, 1795–1843* (Princeton: Princeton University Press, 1957), p. 158; Robert W. July, *The Essential New Yorker: Gullivan Crommelin Verplanck* (Durham: University of North Carolina Press, 1951), p. 156.

²⁶ July, *Verplanck*, pp. 148–58; Sellers, *Polk*, 1: 158–59.

²⁷ Sellers, *Polk*, 1: 159–61; July, *Verplanck*, pp. 161–63.

²⁸ The economic impact of the Tariff of 1833 is discussed in Stanwood, *Tariff Controversies*, 2: 1–10; and Dobson, *Two Centuries*, pp. 54–55.

²⁹ July, *Verplanck*, pp. 170–72; Green, *George McDuffie*, pp. 126–28; Davis R. Dewey, *Financial History of the United States*, 4th ed. (London: Longmans, Green, 1912), pp. 200–201. McDuffie's favorable report of April 13, 1830, concerning the Second Bank of the United States is reprinted in *Register of Debates in Congress*, 21st Cong., 1st Sess., *Appendix*, pp. 104–32.

³⁰ Green, *George McDuffie*, pp. 128–29; Dewey, *Financial History*, pp. 202–203.

³¹ July, *Verplanck*, pp. 170–76; Dewey, *Financial History*, p. 204. Verplanck's majority report of March 1, 1833, concerning the Second Bank of the United States is reprinted in *Register of Debates in Congress*, 22d Cong., 2d Sess., *Appendix*, pp. 64–66, while Polk's minority report, issued on the same date, is reprinted on pp. 66–82.

³² Eugene I. McCormac, *James K. Polk: A Political Biography* (Berkeley: University of California Press, 1922), pp. 29–34; Sellers, *Polk*, 1: 178–95; July, *Verplanck*, pp. 176–79; Dewey, *Financial History*, pp. 204–205.

³³ Sellers, *Polk*, 1: 213–14.

³⁴ Dewey, *Financial History*, pp. 203–204.

³⁵ Sellers, *Polk*, 1: 214–19.

³⁶ Sellers, *Polk*, 1: 214–21. Polk's majority report of March 4, 1834, on removal is reprinted in *Register of Debates in Congress*, 23d Cong., 1st Sess., *Appendix*, pp. 161–76, while the minority report of Binney, Wilde, and Gorham issued on the same date, is reprinted on pp. 176–187.

³⁷ The first resolution passed by a vote of 134–82; the second by 118–103; the third by an almost identical margin, while only 32 members opposed the fourth resolution. Sellers, *Polk*, 1: 221–22.

³⁸ *Ibid.*, 1: 223–25.

³⁹ *Ibid.*, 1: 225–31.

⁴⁰ *Dictionary of American Biography*, 2 (Part 1): 432.

⁴¹ Bray Hammond, *Banks and Politics in America: From the Revolution to the Civil War* (Princeton: Princeton University Press, 1957), p. 335; Dewey, *Financial History*, pp. 209–22; Ratner, *Federal Taxation*, pp. 39–40.

⁴² The economic impact of the Bank War is considered in Peter Temin, *The Jacksonian Economy* (New York: W.W. Norton, 1969), and Hammond, *Banks and Politics*.

⁴³ Curtis, *Van Buren*, pp. 86–88, 96–97; John Niven, *Martin Van Buren: The Romantic Age of American Politics* (New York: Oxford University Press, 1983), pp. 420–24.

⁴⁴ Curtis, *Van Buren*, pp. 105–109.

⁴⁵ *Ibid.*, pp. 111–41.

⁴⁶ *Ibid.*, pp. 138–51.

⁴⁷ Fletcher's remarks of December 13, 1837, concerning the Ways and Means Committee's relationship with the Van Buren Administration are reprinted in *Congressional Globe*, 25th Cong., 1st Sess., 13 December 1837, pp. 21–24. See also Curtis, *Van Buren*, p. 95.

⁴⁸ Robert Seager II, *And Tyler too: A Biography of John and Julia Gardiner Tyler* (New York: McGraw-Hill, 1963), pp. 152–62; Robert J. Rayback, *Millard Fillmore: Biography of a President* (East Aurora, NY: Henry Stewart, 1972), p. 118.

⁴⁹ Daniel Webster, quoted in Seager, *Tyler*, p. 164.

⁵⁰ Rayback, *Fillmore*, pp. 116–22; Seager, *Tyler*, p. 164.

⁵¹ *Congressional Globe*, 27th Cong., 3d Sess., 9 January 1843, pp. 134–35.

⁵² *Congressional Globe*, 27th Cong., 3d Sess., 23 January 1843, pp. 188–92.

⁵³ Rayback, *Fillmore*, pp. 124–25; Seager, *Tyler*, pp. 165–68.

⁵⁴ Rayback, *Fillmore*, pp. 124–36.

⁵⁵ *Ibid.*, p. 136.

⁵⁶ Millard Fillmore to A.P. Upshur, 15 January 1842, in "Millard Fillmore Papers," vol. 2, *Publications of the Buffalo Historical Society* 11 (1907), p. 226.

⁵⁷ See Ways and Means Records, 27th Cong., Record Group 233. Millard Fillmore to Abel Upshur, 15 January 1841 (HR27A-D24.5). The committee's letterbook located in this file contains several other examples of correspondence concerning appropriations and oversight. National Archives, Washington, DC.

⁵⁸ Reprinted in Milo Milton Quaife, ed., *The Diary of James K. Polk* (Chicago: A.C. McClurg, 1910), 4: 321–22. See also *Dictionary of American Biography*, 6 (Part 2): 75.

⁵⁹ Paul H. Bergeron, *The Presidency of James K. Polk* (Lawrence: University Press of Kansas, 1987), pp. 183–89, 191–93; McCormac, *Polk*, pp. 665–70; Sellers, *Polk*, 2: 469.

⁶⁰ Sellers, *Polk*, 2: 43–45.

⁶¹ Bergeron, *Polk Presidency*, pp. 185–88; McCormac, *Polk*, pp. 672–78; Sellers, *Polk*, 2: 451–58.

⁶² Sellers, *Polk*, 2: 453–54; Quaife, ed., *Polk Diary*, 4: 421–22.

⁶³ Andrew Johnson, quoted in Sellers, *Polk*, 2: 455; Dewey, *Financial History*, pp. 255–56; Ratner, *Federal Taxation*, pp. 42–44; Margaret G. Myers, *A Financial History of the United States* (New York: Columbia University Press, 1970), p. 136–38.

⁶⁴ See Ways and Means Records, 27th Cong., Record Group 233. James Buchanan to James I. McKay, 7 August 1846 (HR29.A-D22.8). National Archives, Washington, DC.; Bergeron, *Polk Presidency*, pp. 85–87; Sellers, *Polk*, 2: 479–84.

⁶⁵ Quaipe, ed., *Polk Diary*, 4: 321–22, 5: 26; *Dictionary of American Biography*, 10 (Part 1): 284–85.

⁶⁶ For request from the Pennsylvania Colonization Society concerning a colonization site in Liberia, see Ways and Means Records, 32d Cong., Record Group 233. W. Parker Foulke to George S. Houston, undated (HR32A-D22.2). National Archives, Washington, DC.

⁶⁷ Roy F. Nichols, *The Disruption of American Democracy* (New York: Free Press, 1948), pp. 186–88; 10 Stat. 61 (August 30, 1852); *Congressional Globe*, 33d Cong., 2d Sess., 15 February 1855, pp. 752–61.

⁶⁸ Holman Hamilton, *Prologue to Conflict: The Crisis and Compromise of 1850* (New York: W. W. Norton, 1964), p. 121. Green was the son of Duff Green, a Jacksonian partisan who had edited the *United States Telegraph*. Benjamin Green may therefore have been politically motivated to bring charges against Bayly. The Virginia congressman had also insinuated in some earlier remarks to the House that Green misused the funds in question for his own speculation scheme.

⁶⁹ *House Report No. 142*, 33d Cong., 2d Sess., 3 March 1855, p.1; *Congressional Globe*, 33d Cong., 1st Sess., 21 July 1854, pp. 1,835–37; *Congressional Globe*, 33d Cong., 2d Sess., 3 March 1855, p. 1,155.

⁷⁰ Campbell's remarks on the Army Appropriations bill are reprinted in *Congressional Globe*, 34th Cong., 2d Sess., 29 July 1856, pp. 1,811–12.

⁷¹ *Congressional Globe*, 34th Cong., 3d Sess., 22 August 1856, pp. 10–12; Roy F. Nichols, *Franklin Pierce: Young Hickory of the Granite Hills* (Philadelphia: University of Pennsylvania Press, 1958), p. 480. Part of the Senate's more assertive stance in appropriations can be explained by procedural differences between the two bodies. In the 1840s, the Senate had no bar against riders to appropriations bills, nor did it have a general germaneness rule as did the House. This meant that the Senate could freely tack on unrelated riders to House appropriations bills. See Allen Schick, "Legislation, Appropriations, and Budgets: The Development of Spending Decision-Making in Congress," unpublished CRS report prepared under contract. 84–106GOV (Library of Congress, May 1984), p. 17.

⁷² White, *Jacksonians*, p. 135.

⁷³ Sherman, *Recollections*, 1: 155.

⁷⁴ Sherman, *Recollections*, 1: 168. In the Thirty-sixth Congress, first session, there were 114 Republicans, 92 Democrats and 31 congressmen from the American Party.

⁷⁵ Sherman, *Recollections*, 1: 167–80.

⁷⁶ *Ibid.*, 1: 180.

⁷⁷ *Ibid.*, 1: 155. See also Ways and Means Records, Record Group 233, Minutebook (1858–1861). 35th Cong., 2d Sess., to 37th Cong., 1st Sess. (HR 30). Entry for 13 June 1860 mentions 53 Senate amendments to the Army appropriations bill. The committee recommended that only two of these amendments be adopted. The minutebook contains several other examples of extensive Senate amendments to Ways and Means appropriations bills from 1858 to 1861. National Archives, Washington, DC.

⁷⁸ See Ways and Means Records, Record Group 233. Minutebook (1858–1861), pp. 31–32, 42. National Archives, Washington, DC.

⁷⁹ Sherman, *Recollections*, 1: 186.

⁸⁰ *Ibid.*, 1: 188.

⁸¹ 11 Stat. 107 (3 March 1857). The minutebook indicates that the committee elected a clerk for each session. At the end of the Thirty-sixth Congress, first session, George Bassett replaced Robert Cochran as clerk by a vote of 4–3, with one of the members abstaining. All of the votes in Bassett's favor were cast by the Northern congressmen on the committee—Sherman (OH), Thaddeus Stevens (PA), Justin Morrill (VT), and Elbridge Spaulding (NY), while John Phelps (MO), John Millson (VA), and Martin Crawford (GA), representatives from the South and a border state, voted to reinstate Cochran. Henry W. Davis (MD), also from a border state, was the member who declined to vote. This vote provides an illustration of the extent to which congressional deliberations, even of a routine nature, were complicated by sectional divisions in the House. See Minutebook (1858–1861), pp. 88, 101. Record Group 233, National Archives, Washington, DC.

⁸² Sherman, *Recollections*, 1: 155.

NOTES TO 1861–1865, FINANCING THE CIVIL WAR

¹ *Congressional Globe*, 38th Cong., 2d Sess., 2 March 1865, p. 1,312. The quote is taken from Cox's speech recommending the division of the committee's jurisdiction among three committees on the ground that it had been overworked during the war.

² Cited in Ralph Korngold, *Thaddeus Stevens: A Being Darkly Wise and Rudely Great* (New York: Harcourt, Brace, 1955), p. 131.

³ Alphonse B. Miller, *Thaddeus Stevens* (New York: Harper and Row, 1939), pp. 1–13.

⁴ Cited in Miller, *Thaddeus Stevens*, pp. 133–34.

⁵ *Ibid.*, pp. 14–22; *Dictionary of American Biography*, 9 (Part 1): 622.

⁶ Thomas Frederick Woodley, *Thaddeus Stevens* (Harrisburg, PA: Telegraph Press, 1934), p. 303.

⁷ John Sherman, *Recollections of Forty Years in the House, Senate, and Cabinet* (1895; reprint ed., New York: Greenwood Press, 1968), 1: 195; Elbridge Gerry Spaulding, *History of the Legal Tender Paper Money Issued During the Great Rebellion* (Buffalo: Express Printing Company, 1869), p. 8. Spaulding's recollections provide the only primary source account located concerning the inner dynamics of the committee during the war years.

⁸ Miller, *Thaddeus Stevens*, pp. 144–54; and John Bruce Robertson, "Lincoln and Congress," Ph.D. dissertation (University of Wisconsin, 1966), pp. 1–3.

⁹ Cited in Samuel W. McCall, *Thaddeus Stevens* (Boston: Houghton Mifflin, 1899), p. 189; see also Robertson, "Lincoln and Congress," pp. 148, 40.

¹⁰ McCall, *Thaddeus Stevens*, p. 204; Richard Nelson Current, *Old Thad Stevens: A Story of Ambition* (1942; reprint ed., Westport, CT: Greenwood Press, 1980), pp. 195–96.

¹¹ McCall, *Thaddeus Stevens*, pp. 143–44.

¹² Ellis Paxson Oberholtzer, *Jay Cooke: Financier of the Civil War* (1907; reprint ed., New York: Burt Franklin, 1970), 1: 121–67, 187.

¹³ McCall, *Thaddeus Stevens*, p. 142.

¹⁴ Sidney Ratner, *A Political and Social History of Federal Taxation, 1789–1913*. (New York: W.W. Norton, 1942), p. 64.

¹⁵ Edwin R. A. Seligman, *The Income Tax: A Study of the History, Theory and Practice of Income Taxation at Home and Abroad* (3d ed., New York: Augustus M. Kelley, 1970), p. 431.

¹⁶ *Ibid.*, p. 431.

¹⁷ Ratner, *Federal Taxation*, p. 65–66.

¹⁸ Seligman, *Income Tax*, p. 434.

¹⁹ Ratner, *Federal Taxation*, p. 68.

²⁰ J. W. Schuckers, *The Life and Public Services of Salmon Portland Chase* (New York: D. Appleton, 1874), p. 227.

²¹ Margaret G. Myers, *A Financial History of the United States* (New York: Columbia University Press, 1970), p. 152.

²² Sherman, *Recollections*, 1: 271.

²³ *Ibid.*, pp. 271–72.

²⁴ Current, *Old Thad Stevens*, p. 156.

²⁵ Spaulding, *Legal Tender Paper Money*, pp. 18–21, 96.

²⁶ Cited in Current, *Old Thad Stevens*, p. 155; see also Sherman, *Recollections*, 1: 274.

²⁷ Miller, *Thaddeus Stevens*, p. 160.

²⁸ *Ibid.*, p. 164.

²⁹ Spaulding, *Legal Tender Paper Money*, pp. 18–21, 96.

³⁰ Miller, *Thaddeus Stevens*, p. 160.

³¹ *Dictionary of American Biography*, 9 (Part 1): 436–37.

³² Cited in Randolph E. Paul, *Taxation in the United States* (Boston: Little, Brown, 1954), p. 9. See also a letter addressed to the Hon. Schulyer Colfax from M. S. Black of the *New York Sun*. In this letter Black accused Congress of indecision regarding taxes (“You legislators are befogging yourselves and the country with debates about ways and means for revenues”), and ordered its members to “Drop the talk” and implement his “practical proposition,” namely a one-half percent sales tax on all property sales. M. S. Black to Schulyer Colfax, 15 January 1864, in Ways and Means Records, 38th Cong., Record Group 233 (HR38A-E22.19). National Archives, Washington, DC.

³³ Ratner, *Federal Taxation*, pp. 74–75; Paul, *Taxation in the U.S.*, pp. 9–10.

³⁴ Ratner, *Federal Taxation*, pp. 75–77; F. W. Taussig, *The Tariff History of the United States* (1892; report ed., New York: Augustus M. Kelley, 1967), pp. 162–64.

³⁵ Ratner, *Federal Taxation*, pp. 82–83; Seligman, *The Income Tax*, pp. 440–41.

³⁶ Ratner, *Federal Taxation*, pp. 85–88; Seligman, *The Income Tax*, pp. 440–46.

³⁷ Ratner, *Federal Taxation*, pp. 88–90; Taussig, *Tariff History*, p. 169.

³⁸ Current, *Old Thad Stevens*, p. 192.

³⁹ Miller, *Thaddeus Stevens*, pp., 140–41; *ibid.*, pp. 192–93.

⁴⁰ John M. Blum, et al., *The National Experience. Part One: A History of the United States to 1877*, 5th ed. (New York: Harcourt Brace Jovanovich, 1981), p. 364; Myers, *Finan-*

cial History, p. 164; Fritz Redlich, *The Molding of American Banking. Part II: 1840-1860* (New York: Hafner Publishing, 1951), pp. 100-105.

⁴¹ DeAlva Stanwood Alexander, *History and Procedure of the House of Representatives* (Boston: Houghton Mifflin, 1916), pp. 235-36. See also *Congressional Globe*, 38th Cong., 2d Sess., 2 March 1865, p. 1,313.

⁴² Alexander, *History and Procedure*, pp. 235-36; Miller, *Thaddeus Stevens*, pp. 386-87; William H. Barnes, *History of the Thirty-ninth Congress of the United States*. (1868; reprint ed., New York: Negro Universities Press, 1969), p. 29.

⁴³ See Ways and Means Records, 38th Cong., Record Group 233. Report from G. Gumpert to Jos. I. Lewis, 12 November 1864 (HR38A-E22.16); S.P. Chase to Thaddeus Stevens, 9 February 1864 (HR38A-E22.16); letter to the Hon. G. Orth from his constituents, 9 February 1864. This letter was accompanied by a petition submitted to the House and Senate by J. N. Ray of Indianapolis, Indiana, regarding the imposition of a dog tax. (HR38A-G24.4). National Archives, Washington, DC.

⁴⁴ See Ways and Means Records, 37th and 38th Cong., Record Group 233. Circular petitions of pharmacists and brewers, undated (HR37A-E20.13); G. B. Lewis to Thaddeus Stevens, 13 January 1864 (HR38A-E22.19); B. C. Tilghman to the Hon. Henry Wilson, 14 January 1864 (HR38A-E22.16); John G. Nicolay to Thaddeus Stevens, 15 February 1864 (38A-E22.16). National Archives, Washington, DC.

⁴⁵ See Ways and Means Records, 37th Cong., Record Group 233. B. B. French to Thaddeus Stevens, 5 January 1862 (HR37A-E20.1); B. B. French to Thaddeus Stevens, 12 December 1862 (HR37A-E20.1). See also Dr. Nichols to John Sherman, 27 December 1860 (HR37A-E20.12). National Archives, Washington DC.

⁴⁶ Robertson, "Lincoln and Congress," pp. 402-405; Current, *Old Thad Stevens*, pp. 220-21.

⁴⁷ *Congressional Globe*, 38th Cong., 2d Sess., 2 March 1865, pp. 1,311-15.

⁴⁸ *Ibid.*, pp. 1,315-16.

⁴⁹ *Ibid.*, p. 1,316.

⁵⁰ *Congressional Globe*, 39th Cong., 1st Sess., 13 December 1865, p. 21.

⁵¹ Barnes, *Thirty-ninth Congress*, p. 29.

NOTES TO 1865-1890, THE GILDED AGE COMMITTEE

¹ James A. McKenzie, quoted in James A. Barnes, *John G. Carlisle: Financial Statesman* (New York: Dodd, Mead, 1931), p. 66. See also *Congressional Record*, 46th Cong., 2d Sess., Appendix, p. 139.

² Henry Adams, quoted in Samuel Eliot Morison, et al., *The Growth of the American Republic*, 7th ed. (New York: Oxford University Press, 1980), 2: 148.

³ Mark Twain, quoted in Alvin W. Josephy, Jr., *The American Heritage History of the Congress of the United States* (New York: American Heritage Publishing Company, 1975), p. 260; Charles Edward Russell, *Blaine of Maine: His Life and Times* (New York: Cosmopolitan Book Corporation, 1931), p. 191.

⁴ Morison, et al., *American Republic*, 2: 158; John M. Dobson, *Two Centuries of Tariffs: The Background and Emergence of the U.S. Trade Commission* (Washington, DC: U.S. Trade Commission, 1976), pp. 18-19.

⁵ Nelson W. Polsby, "The Institutionalization of the U. S. House of Representatives," *American Political Science Review*, 62 (March 1968), 144-68; Allan G. Bogue, et

al., "Members of the House and the Process of Modernization, 1789-1960," *Journal of American History*, 63 (September 1976): 300-301; Neil MacNeil, *Forge of Democracy: The House of Representatives* (New York: David McKay, 1963), p. 41.

⁶ Marshall Edward Dimock, *Congressional Investigating Committees* (Baltimore: Johns Hopkins Press, 1929), pp. 9, 58, 117-63.

⁷ Steven S. Smith and Christopher J. Deering, *Committees in Congress* (Washington, DC: Congressional Quarterly Press, 1984), p. 19.

⁸ John William DeForest, quoted in Margaret S. Thompson, "Corruption—or Confusion? Lobbying and Congressional Government in the Early Gilded Age," *Congress and the Presidency*, 10 (Autumn 1983): 182. DeForest was the author of several novels, including *Honest John Vane* (1875), and *Playing the Mischief* (1875), which portrayed lobbyists in an extremely unfavorable manner.

⁹ Frank G. Carpenter, *Carp's Washington* (New York: McGraw-Hill, 1960), p. 279.

¹⁰ For this interpretation, see Ari Hoogenboom, "Did Gilded Age Scandals Bring Reform?" in A. S. Eisenstadt et al., eds., *Before Watergate: Problems of Corruption in American Society* (Brooklyn: Brooklyn College Press, 1978). See also Margaret S. Thompson's article, "Corruption—or Confusion?" and her recent book *The "Spider Web": Congress Lobbying in the Age of Grant* (Ithaca: Cornell University Press, 1985).

¹¹ Thompson, "Corruption—or Confusion?" pp. 185-86. The committee's recommendations were the result of a hearing it held during the Forty-third Congress concerning the improper management of a federal subsidy granted to the Pacific Mail Steamship Company. This hearing is reprinted in its entirety as H.R. Rep. No. 268, 43d Cong., 2d Sess., Vol. 7 (1874).

¹² Woodrow Wilson, *Congressional Government: A Study in American Politics* (Boston: Houghton Mifflin, 1885), p. 126.

¹³ This general overview of the committee's chambers is based largely upon unpublished information provided to the authors by the Office of the Curator, The Architect of the Capitol, Washington, DC. See also William A. Robinson, *Thomas B. Reed: Parliamentarian* (New York: Dodd, Mead, 1931), pp. 383-84.

¹⁴ Carpenter, *Carp's Washington*, pp. 292-94; McNeil, *Forge*, pp. 199-200. One member of the Committee of Ways and Means who died in office was Fernando Wood of New York. His elaborate funeral cortege is described by Samuel Augustus Pleasants in his biography, *Fernando Wood of New York* (New York: Columbia University, 1948), p. 200.

¹⁵ DeAlva Stanwood Alexander, *History and Procedure of the House of Representatives* (Boston: Houghton Mifflin, 1916), pp. 110-11.

¹⁶ Congress, House, Committee on Rules, *A History of the Committee on Rules: 1st to 97th Congresses, 1789-1981*. Committee print, 97th Cong., 2 Sess., 1983, p. 64.

¹⁷ *Congressional Record*, 46th Cong., 2d Sess., 6 January 1880, p. 205.

¹⁸ This analysis is based on the computerized listing of committee members cited in previous chapters. This list was compiled in 1981 by Polimetric Associates of Burlington, Vermont, and an updated copy was provided for the authors' use by the Government Division of the Congressional Research Service of the Library of Congress in Washington, DC.

¹⁹ Carpenter, *Carp's Washington*, pp. 24-25.

²⁰ Allan Peskin, *Garfield: A Biography* (Kent, OH: Kent State University Press, 1978), p. 321.

²¹ U.S. Senate, Committee on Finance, *History of the Committee on Finance* (Washington, DC: Government Printing Office, 1981), pp. 111-17.

²² Carpenter, *Carp's Washington*, pp. 258–59; *Dictionary of American Biography*, 8 (Part 2): 427–28; *Dictionary of American Biography*, 10 (Part 2): 456–57. See also Pleasants, *Fernando Wood*, p. 201.

²³ Peskin, *Garfield*, pp. 281–82, 319.

²⁴ See Ways and Means Records, 40th Cong., Record Group 233. Undated newspaper clipping (HR 40A-F27.1). National Archives and Records Administration.

²⁵ *Evidence Before the Committee of Ways and Means Relative to Moieties and Customs Revenue Laws*, 43d Cong., 1st Sess., Misc. Doc. 264 (1874).

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²⁷ H.R. Rep. No. 268, 43d Cong., 2d Sess., Vol. 7 (1874); McNeil, *Forge*, p. 190.

²⁸ *Duty on Steel Rails: Notes of a Hearing before the Ways and Means Committee*, 46th Cong., 2d Sess. (1880) (statement of Henry A. Poor, representative of the Illinois Central Railroad), pp. 1–27; (statement of William H. Grace of New York), pp. 79–83.

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⁵⁶ James A. McKenzie, quoted in Barnes, *Carlisle*, p. 66.

⁵⁷ O. O. Stealey, *Twenty Years in the Press Gallery* (New York: Publisher's Printing Company Printers, 1906), p. 53.

⁵⁸ *Ibid.*, p. 239.

⁵⁹ Stanwood, *Tariff Controversies*, 2: 231–33.

⁶⁰ *Ibid.*, 2: 230–42.

⁶¹ Robinson, *Reed*, p. 238. See also House Rules Committee, *A History*, pp. 69, 73.

⁶² Stealey, *Twenty Years*, p. 68. See also Robinson, *Reed*, pp. 195–216.

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² Evans C. Johnson, *Oscar W. Underwood: A Political Biography* (Baton Rouge: Louisiana State University Press, 1980), pp. 137–42. Underwood is cited on p. 137.

³ This overview of the Committee's membership is based on a computerized listing of Ways and Means members compiled by Polimetric Associates of Burlington, Vermont, reproduced in 1981 and updated in 1989 by the Government Division of the Congressional Research Service.

⁴ The percentages of members carried over from one Congress to the next were computed by comparing the numbers of members reappointed with the possible number of slots available to the majority or minority party. Figures were computed

for each Congress and averaged on a decade-by-decade basis. For the 1870s the carryover percentage of committee members was 49.6 percent; the 1880s, 55.5 percent; 1890s, 65.3 percent; 1900s, 76.1 percent, 1910s, 71.7 percent; and 1920s, 87.6 percent. The percentages were compiled from the computerized members' listing cited in the previous footnote.

² See Ways and Means Records, 53d Cong., Record Group 233. Minutebook, 53d Cong., 1st Sess. (HR53A-F46.4). National Archives, Washington, DC. Entries for 23 and 29 August 1893 mention the appointment of subcommittees by the Committee on Ways and Means. Entries for 29 and 30 August and 27 November 1893 give details on committee hearings and other procedures connected with the tariff in the 53d Congress. These procedures were also followed in the preparation of the Smoot-Hawley Tariff in 1929. See also E. E. Schattschneider, *Politics, Pressures and the Tariff: A Study of Free Private Enterprise in Pressure Politics, as Shown in the 1929-1930 Revision of the Tariff* (New York: Prentice-Hall, 1935), p. 34, footnote 24.

³ Schattschneider, *Politics, Pressures and the Tariff*, pp. 13-66.

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¹³ Manley, *Politics of Finance*, pp. 106-107.

¹⁴ *Ibid.*, p. 108.

¹⁵ *Ibid.*, p. 108.

¹⁶ *Ibid.*, p. 220.

¹⁷ *Ibid.*, p. 115.

¹⁸ *Ibid.*, p. 142.

¹⁹ *Ibid.*, pp. 21-56.

²⁰ *Ibid.*, p. 251.

²¹ *Ibid.*, pp. 259-54.

²² *Ibid.*, pp. 217, 269-70.

²³ Curtis, "House Committee on Ways and Means," p. 128; Manley, "Congressional Staff," pp. 1,050, 1,066; Spohn and McCollum, *Revenue Committees*, pp. 47-55.

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²⁵ Manley, "Congressional Staff," pp. 1059-62.

²⁶ Manley, *Politics of Finance*, pp. 322-79.

²⁷ Congressional Quarterly Service, *Congressional Quarterly Almanac*, 87th Cong., 2d Sess. (Washington, DC: Congressional Quarterly Service, 1962), 18: 262.

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²⁹ *Ibid.*, 18: 266-68.

³⁰ Margaret G. Myers, *A Financial History of the United States* (New York: Columbia University Press, 1970), pp. 405-406; *Ibid.*, 18: 278-85.

³¹ *C Q Almanac* (1965), 21: 243-44; (1960), 16: 151.

³² *C Q Almanac* (1960), 16: 153.

³³ *Ibid.*, 16: 153-54.

³⁴ *Ibid.*, 16: 157.

³⁵ *C Q Almanac* (1961), 17: 75.

³⁶ *Ibid.*, 17: 257-61.

³⁷ Manley, *Politics of Finance*, pp. 27-29, 119.

³⁸ *C Q Almanac* (1965), 21: 252.

³⁹ *C Q Almanac* (1967), 23: 903-904.

⁴⁰ John F. Witte, *The Politics and Development of the Federal Income Tax* (Madison: University of Wisconsin Press, 1985), p. 155.

⁴¹ *Ibid.*, pp. 155-58.

⁴² *Ibid.*, pp. 159-65.

⁴³ Manley, *Politics of Finance*, pp. 115-18; Myers, *Financial History*, p. 371.

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⁴⁵ *Ibid.*, pp. 166-69.

⁴⁶ *Ibid.*, pp. 168-72.

⁴⁷ *Ibid.*, pp. 176-79.

⁴⁸ Spohn and McCollum, *Revenue Committees*, p. 89.

⁴⁹ *Ibid.*, p. 56.

⁵⁰ Smith and Deering, *Committees in Congress*, pp. 35-42; Congressional Quarterly, Inc., *Guide to the Congress of the United States: Origins, History, and Procedure* (Washington, DC: Congressional Quarterly, 1971), pp. 120-23.

⁵¹ Smith and Deering, *Committees in Congress*, pp. 43-45.

⁵² *Ibid.*, pp. 42-43.

⁵³ Congress, House, Select Committee on Committees, *Briefing Book: Committee Reform Amendments of 1974* (Washington, DC: Government Printing Office, 1974), p. 76; Albert R. Hunt, "Waning Institution? Even If Mills Stays On, Ways and Means Panel Faces a Loss of Power," *Wall Street Journal*, 10 July 1973, p. 1.

⁵⁴ Smith and Deering, *Committees in Congress*, pp. 45-48. Two staffers of the Bolling committee have written an account of the congressional reform movement. They agree that the Committee on Ways and Means was "a major target of reorganization." Roger H. Davidson and Walter J. Oleszek, *Congress Against Itself* (Bloomington: Indiana University Press, 1977), p. 179.

⁵⁵ Daniel J. Balz, "Ways and Means Seeks to Maintain Power and Prestige," *National Journal*, 22 June 1974, p. 915.

⁵⁶ The two incidents involved exotic dancer Annabella Battistella—whose stage name was Fanne Foxe. These incidents occurred in October and late November, one in the Washington Tidal Basin and the other on a Boston stage. Mills entered Bethesda Naval Hospital on December 3. He agreed to resign the chairmanship after several of his colleagues warned him that he would be removed. See "The Fall of Chairman Mills," *Time*, 16 December 1974, pp. 22-26; and *Washington Post*, 4 November 1978, B1.

NOTES TO 1975-1989, THE POST-REFORM COMMITTEE

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² Cited in Tom Arrandale, "Ways and Means in 1975: No Longer Pre-eminent," *Congressional Quarterly Weekly Report*, 34 (January 10, 1976), p. 44.

³ Bruce A. Ray, "Committee Attractiveness in the U.S. House, 1963-1981," *American Journal of Political Science*, 26 (1982): 609-10. Ray's measure of attractiveness for Ways and Means in the period from 1963-1971 was .756, for the period 1973-1981,

it had fallen to .431. Appropriations had become the top-ranked committee for the latter period, with a score of .438.

⁴ Steven S. Smith and Bruce A. Ray, "The Impact of Congressional Reform: House Democratic Assignments," *Congress and the Presidency*, 10 (1983): 238.

⁵ Sam Gibbons (D-FL), cited in Daniel J. Balz, "Slow Progress on Tax Reform Issues," *National Journal*, 30 August 1975, p. 1,237.

⁶ Cited in Juan D. Cameron, "And They Call It the Most Important Committee in Congress," *Fortune*, 93 (March 1976): 148.

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⁸ Michael J. Malbin, *Unelected Representatives: Congressional Staff and the Future of Representative Government* (New York: Basic Books, 1980), pp. 120-25; Judy Schneider and Carol Hardy, "Congressional Committee Staff and Funding," continuously updated issue brief (1989).

⁹ Cited in Richard E. Cohen, "Al Ullman—The Complex, Contradictory Chairman of Ways and Means," *National Journal*, 4 March 1978, p. 347.

¹⁰ Cited in Catherine E. Rudder, "Committee Reform and the Revenue Process," in *Congress Reconsidered*, Lawrence C. Dodd and Bruce I. Oppenheimer, eds., (New York: Praeger, 1977), pp. 124-25.

¹¹ Cited in "Republicans: On the Sidelines," *Congressional Quarterly Weekly Report*, 32 (March 15, 1975), p. 516.

¹² Cited in Arrandale, "Ways and Means in 1975," p. 40.

¹³ Cited in *ibid.*, p. 40.

¹⁴ John F. Witte, *The Politics and Development of the Federal Income Tax* (Madison: University of Wisconsin Press, 1985), pp. 238-42.

¹⁵ Cited in Cohen, "Al Ullman," p. 348.

¹⁶ Witte, *Federal Income Tax*, pp.182-87; Rudder, "Committee Reform and the Revenue Process," p. 127

¹⁷ Witte, *Federal Income Tax*, pp. 190-98.

¹⁸ *Ibid.*, pp. 207-12.

¹⁹ Cited in Elizabeth Wehr, "Rostenkowski: A Firm Grip on Ways and Means," *Congressional Quarterly Weekly Report*, 43 (July 6, 1985), p. 1,317.

²⁰ Cited in *ibid.*, p. 1,316. See also Catherine E. Rudder, "Fiscal Responsibility and the Revenue Committees," in *Congress Reconsidered*, Lawrence C. Dodd and Bruce I. Oppenheimer, eds., 3d ed. (Washington, DC: Congressional Quarterly Press, 1985), p. 218.

²¹ Cited in Wehr, "Rostenkowski: A Firm Grip on Ways and Means," p. 1,318.

²² Pamela Fessler, "Rostenkowski Seeks More Influential Role," *Congressional Quarterly Weekly Report*, 41 (January 29, 1983), p. 195.

²³ The discussion of the technical innovations instituted by Chairman Rostenkowski is based upon M. Kenneth Bowler, "Preparing Members of Congress to Make Binary Decisions on Complex Policy Issues: The 1986 Tax Reform Bill," *Journal of Policy Analysis and Management*, 8 (1989): 35-45.

²⁴ Witte, *Federal Income Tax*, p. 222.

²⁵ *Ibid.*, p. 223.

²⁶ U.S. President, "Statement on Signing the Social Security Amendments Act of 1983" (April 20, 1983), *Public Papers of the Presidents of the United States: Ronald Reagan*

(1983). U.S. National Archives and Records Administration (Washington, DC: Government Printing Office, 1983), p. 560.

²⁷ For a detailed, insightful, and entertaining account of the Tax Reform Act of 1986, see Jeffrey H. Birnbaum and Alan S. Murray, *Showdown at Gucci Gulch: Lawmakers, Lobbyists, and the Unlikely Triumph of Tax Reform*, (New York: Random House, 1987).

²⁸ *Congressional Quarterly Almanac* (1986), 42: 507.

²⁹ *Ibid.*, 42: 518.

³⁰ *Ibid.*, 42: 10.

³¹ Congress, House, Committee on Ways and Means, *Legislative Record of the Committee on Ways and Means*. Committee Prints 95-109, 96-78, 98-4, 99-3, 100-13, 95th-99th Cong., 1978-87. The committee's legislative record for the 100th Congress will be printed in 1989.

³² Cited in *The Dirksen Congressional Center Report* (March 1989), 9. Rostenkowski's observation, "I guess I don't read lips too well," referred to Bush's campaign slogan asking voters to read his lips as he promised no new taxes.

³³ *Annals of Congress*, 3d Cong., 1st Sess., 26 March 1794, pp. 531-32.

