



Virginia Tax Laws in Force During the American Revolution

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
John D. Sinks, Harold Ford, and Tilghman McCabe, Jr.



April 17, 2014

Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 9 • p.61-74 • Ch 5	An Ordinance for appointing commissioners to settle the accounts of the militia lately drawn out into actual service, and for making provision to pay the same, as well as the expense of raising and providing for the forces and minute-men directed to be embodied for the defence of this colony.	July 1777 Session	10 June 1776 for 7 yrs; other taxes starting 10 June 1776 for 7 years. Repealed by Vol 10, 321-324 Ch 1, as of 31 Dec 1780.	“...there are farther sums due to other public creditors, and by an ordinance passed this present convention, entitled An ordinance for raising and embodying a sufficient force for the defence and protection of this colony, a number of regular forces are directed to be raised, and certain of the militia, under the denomination of minute-men, are appointed to be trained more frequently, who, as well as the residue of the militia, may be drawn out into actual service, for the purpose of such defence, and it is necessary to make provision for the pay and subsistence of the said forces and militia...”(p. 64) To pay for this and other purposes, a tax was levied on tithable persons (3s 9d), land (4s / 100a), and wheeled conveyances (40s) and, due 10 June (p. 65).
Vol 9 • p.143-149, Ch 14	An Ordinance for making farther provision for the defence and protection of this colony.	May 1776 Session Inter-regnum	For 6 years starting 10 June 1777. Discontinued 31 Dec 1780 [Oct. Session 1780, Ch. 1]	“...farther provision should be made for the support and maintenance of such regular forces, minute men, and militia, as now are, or at any time hereafter may be, occasionally employed in the defence of the frontiers, and other parts of this colony, and of such troops as now do, or may henceforward remain, upon the colonial establishment and pay, for the purpose of defraying the expenses of building vessels, furnishing them with seamen and marines, supplying all necessaries for the navy, and satisfying publick claims, and the contingent charges of government...”(p. 143) An additional tax on tithable persons (1s 3d) and land (1s / 100a) was levied. Tax due 10 June (p. 144).
Vol 9 • p.349-368, Ch 2	An Act for Raising a supply of money for public exigencies.	Oct Session 1777	For 6 years starting 10 June 1777. Discontinued 31 Dec 1780 [Oct. Session 1780, Ch. 1]	“...the United American States in general, as well as this commonwealth in particular, in the prosecution of the present just and necessary war for the defence of our lives, liberties, and property, have been compelled to issue bills of credit for large sums of money...” Also “to provide for the repayment of the money borrowed or to be borrowed by the United States, as well as by this commonwealth, for carrying on the war, and the interest growing due upon such loans.”(p. 349) “...nothing will so effectually prevent as reducing the quantity, by establishing ample funds for redeeming proportions of it annually, until the whole shall be thereby called in and sunk. It is also necessary that permanent funds should be established to provide for the repayment of the money borrowed or to be borrowed by the United States, as well as by this commonwealth, for carrying on the war, and the interest growing due upon such loans.” Tax levied “manors, messuages, lands, and tenements, slaves, mulatto servants to thirty one years of age, horses, mules, neat cattle, and plate” and specified in money and due on 1 August (pp. 349-350). Also a tax on tobacco exported out of Virginia. Those refusing to take oath of allegiance double taxed. “the land and poll tax, and all other taxes and duties imposed by any former act of assembly or ordinance of convention, and which were payable at any time before the first day of January one thousand seven hundred and eighty four, shall cease.”(p. 365) Fees on marriage licenses do not qualify

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 9 • p.547-552, Ch 20	An act to amend an act intituled An act for raising a supply of money for publick exigencies.	July 1778 Session	Aug 1779 and following 5 years, Repealed by Vol. 10, pp. 321-324, Ch 1, as of 31 Dec 1780.	Taxes raised by Ch 2 (immediately above) are inadequate. Rate increased.(p. 548) "...whereas by the above recited act the treasurer is restrained from paying the quota of this commonwealth required by the general congress till the accounts of this state against the United States are settled, which may be attended with bad consequences, Be it enacted, That the said treasurer is hereby empowered and required to pay the said full quota when it shall be demanded, any thing in the said act to the contrary notwithstanding." A treble tax was imposed on these not producing a certificate to the assessor that they had taken the oath of allegiance.
Vol 10 • p.9-14 • Ch 1	An act to explain and amend the acts of General Assembly, providing a supply of money for publick exigencies.	May Session 1779	No Change	Amends Oct. 1778, Ch. 20. Clarifies method of assessment and increases some rates. A tax of 30s/hogs-head of tobacco is levied and due on or before 25 Oct.; and taxes are due 15 September. (p. 13) The taxes remain payable in money.
Vol 10 • p.79-81, Ch 18	An act for laying a tax, payable in certain enumerated commodities.	May Session 1779	March 1780 and next 4 years. This was excepted from being discontinued 31 Dec 1780.	<u>This is the first tax payable in commodities.</u> "TOWARDS supporting the publick credit and providing for the armaments employed, as well in the more immediate defence of the commonwealth, as for its quota of troops on continental establishment..." Tax levied on every man over 16, every woman slave of over 16 (except as exempted for age or infirmity) of one bushel of wheat , or two bushels of Indian corn, rye, or barley , or ten pecks of oats , or fifteen pounds of hemp , all sound, clean, and merchantable, or twenty eight pounds of inspected tobacco in transfer notes . (p. 79) Deficiencies payable in money. (p. 80) Payment is due in March. (p. 79)
Vol 10 • p.165-172, Ch 24	An act for raising a supply of money for the service of the Untied States.	Oct 1779 Session	Collect before April next—Feb for poll tax, Import tax repealed Vol. 10, Ch. 15, 271-272; Repealed by Vol 10, 321-324 Ch 1, as of 31 Dec 1780.	"the continental congress impelled by the exigencies of a war, the object of which is civil liberty, have demanded supplies from the United States, adequate to the annual expenditure, whereby the ruinous expedient of future emissions of paper money will be avoided..."(p. 165) "...taxation alone can obviate the embarrassment in finance, which is now the last hope of the enemy..."(p. 165) Tax on free males over 21, white servants (except apprentices under 21) to be paid by the owner, the sum of three pounds by the poll, wheeled vehicles [varying amounts of money] [166]. A duty is imposed on spirits distilled in Virginia 2 ½% tax on imports, excepting salt, blankets, iron, steel and ammunition [p. 169]. Taxes on persons due 20 February and others due 20 March. (pp. 166, 167) A 2 ½% tax ad valorem is levied on imports not bought by Virginians, with some exceptions. (p. 169)
Vol 10 • p.182-189, Ch 29	An act for establishing a fund to borrow money for the use of the United States, and for other purposes.	Oct 1779 Session	Before August next for 11 years. Repealed by Vol 10, pp. 321-324 Ch 1, as of 31 Dec 1780.	"FOR establishing a fund whereon to borrow a sum of money for the use of the Untied States, and to give the lenders the fullest assurance of being paid the interest thereof annually, and for making provision for repaying the principal money so to be borrowed at the appointed time..."[p. 182] A tax is levied on every tithable person except free persons 16 to 21 and those exempted by county courts. on real and personal property.[p. 169] "...three eighths of the amount of all the taxes to be collected by virtue of this act, shall be reserved for the purpose of purchasing military stores, clothing, and other necessaries for the use of the army and navy..." [p. 185] The tax was payable in money or tobacco [pp. 186-187].

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 10 • p.189-191, Ch 30	An act providing a farther supply for the exigencies of government..	Oct 1779 Session	Repealed by Vol. 10, pp. 321-324, Ch 1, as of 31 Dec 1780.	“...the taxes already imposed for defraying the annual expenditure of this commonwealth, are not adequate thereto, in order therefore to make a farther provision for the exigencies of government;...an additional tax of one half per centum be laid upon all kinds of property assessed ad valorem, under the act of the last session of assembly [Ch 1, pp. 9-14 above]....” Neat cattle and money held on 1 March 1780 was taxed. This does not change the purpose of the previous act.
Vol 10 • p.241-254, Ch 10	An act for calling in and redeeming the money now in circulation, and for emitting and funding new bills of credit, according to the resolutions of Congress of the eighteenth of March last.	May 1780 Session	1st Payment 1 Jan. 1781; next 5 years; Repealed Ch 40, Nov. 1781 Session, except for arrears.	“...the just and necessary war into which the United States have been driven, obliged congress to emit bills of credit before the several states were sufficiently organized to enforce the collection of taxes, or funds could be established to support the credit of such bills ...”[p. 241] “...it is become necessary to reduce the quantity of such bills; to call in and destroy the excessive mass of money now in circulation; and to utter other bills, on funds which shall ensure the redemption thereof.”[p. 241] “...congress by their resolution of the eighteenth of March last have called upon the several states to make proper provision....”[pp. 241-242] Virginia’s quota is \$200 million in Continental money. “...also for calling in and destroying in like manner the money of this state now in circulation....”[p. 242] A new tax is levied on everything taxed in “An Act for Raising a supply of money for public exigencies” and the acts amending it except the valuation is to be real value in specie.[p. 242] In addition to money, tobacco, hemp, flax, and flour accepted in payment. [p. 245] “As fast as the said new bills to be emitted shall be completed, six tenths of the same in value shall be received into the treasury of this commonwealth, to be thence issued as before directed, to support the expenses of the war and defray other publick charges; the other four tenths shall be subject to the orders of congress and carried to the credit of this commonwealth, in proper accounts to be opened and stated in the auditors books.” The taxes were payable in August and September [p. 242]. “all taxes heretofore imposed shall cease and be discontinued on the said last day of December, one thousand seven hundred and eighty one, except the specifick taxes heretofore established....” [p. 252]
Vol 10 • p.271-272, Ch 15	An act to amend an act for raising a supply of money for the use of the United States, and for other purposes	May 1780 Session		This also amended Ch 2, Oct 1777. Taxing retailer is repealed; payment of taxes in advance is repealed.
Vol 10 • p.279-286, Ch 19	An act for emitting and funding a sum of money for supplying the present urgent necessities of this commonwealth.	May 1780 Session	Sep 1781 and next 3 yrs; Repealed Vol. 10, p. 322, Ch 1 as of 31 Dec 1780.	“...exigencies of the war require the farther emission of paper money until the act for calling in and redeeming the money now in circulation, and for emitting and funding new bills of credit according to the resolutions of congress of the eighteenth day of March last, shall have its operation....”[279] Tax of 1 shilling on each glass window was established to redeem bills of credit. Also a fee on deeds that is called a tax and an exporter tax on tobacco. Also tax on spirits. This tax was repealed before it took effect.
Vol. 10 • p.292-293 Ch. 25	An act to give farther time to delinquent counties to pay their specific tax, and for other purposes.	May 1780 Session		The deadline for the specific Tax (Ch 18 May 1779) is extended from 31 March 1780 to 1 October 1780 due to lack of timely notice to the courts.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 10 • p.321-324, Ch 1	An act to explain and amend the act for calling in and redeeming the money now in circulation, and for emitting and funding new bills of credit according to the resolutions of congress of the eighteenth of March last.	Oct 1780 Session	Repealed Ch 40, Nov. 1781 Session, except for arrears.	Ch. 10 pp .241-254 amended. “... all taxes imposed prior to the passing of the above recited act, except the specific taxes heretofore established shall cease, and be discontinued on the last day of December one thousand seven hundred and eighty [p. 322].” Taxes payable on assessed property.
Vol 10 • p.326-324, Ch 3	An act to amend the act for giving farther time to delinquent counties to pay their specific tax.	Oct 1780 Session	1780-81. Repealed Ch 40, Nov. 1781 Session, except for arrears.	“...continuation of the present war arises in great measure from deficiencies in supplying the necessary quotas of troops and from their temporary enlistments when furnished, which hath induced congress and the commander in chief strongly to recommend the completion of this state’s quota of men, by soldiers engaged for the war...”[p. 326] “...in order to raise an adequate bounty for the purpose of enlisting the said men ... all persons within this commonwealth, shall be compelled and are hereby required to pay two per centum on all property taxed in specie, under the act “An act for calling in and redeeming the money now in circulation and for emitting and funding new bills of credit according to the resolutions of congress of the eighteenth of March last [p. 328].” Essentially land, slaves, servants, and livestock were all taxable. Tax payable in specie, new bills of credit, inspected crop tobacco, or hemp delivered to the commissary who shall give a certificate [p. 328].
Vol 10 • p.357-358, Ch 14	An act to amend the act for giving farther time to delinquent counties to pay their specific tax.	Oct 1780 Session		The deadline for Ch 18 May 1779 is further extended to 1 March 1781.
Vol 10 • p.435 • Ch 21	An act for giving farther time to delinquent counties to pay their specific tax.	May 1781		The deadline for the grain due under the specific tax [May 1779, Ch. 18] is extended to 1 August 1782.
Vol 10 • p.490-492, Ch 32	An act for laying taxes in certain enumerated commodities.	Nov 1781 Session	Return due June 1.	A tax is imposed on free males over 21 and slaves over 16 except those declared exempt by the county courts. For those persons there is a tax of 2 lbs. of bacon and either ½ bushel of wheat, 1 bushel of Indian corn, rye, or barley, or 5 pecks of oats [p. 490]. County commissioners were responsible for the storage and safe-keeping of the commodities and “...removal of the said commodities when thereunto required by the commissioner of the war-office, or other lawful authority...” In lieu of wheat money could be paid at 3 shillings specie per bushel of wheat or 6 shillings per pound of bacon.[p. 491] [This is the first act to authorize bacon for payment of a Virginia tax.]
Vol 10 • p.494 • Ch 34	An act for allowing farther time to sheriffs or collectors of taxes due for the year 1781, and for other purposes.	Nov 1781 Session	Time extended to March 1781, then August 1782	Due to the invasion of the British, all taxes due in 1781 are due 1 April 1782.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 10 • p.507-517, Ch 40	Ascertaining certain taxes and duties, and for establishing a permanent revenue.	Nov 1781 Session	1782. Land assessment lists to be delivered by 10 June annually and taxes collected by 1 July.	Established land tax and personal property tax for 1782. Taxable property in addition to land included free males over 21, slaves, horses, neat cattle, wheeled vehicles, billiard tables, and ordinary licenses [p. 504]. Taxes will be collected from 10 June to 1 July annually and sheriffs will remit payment by 1 September [pp. 506, 507]. 1/10th of the land tax payable in bills of credit emitted by Virginia and the faith of Congress as resolved 18 March 1780. "...the said bills of credit so received shall be paid into the treasury and not re-issued, but shall remain in the treasury to be burnt and destroyed." [p. 508] This justifies acceptance of the land tax as supporting a sinking fund for currency, as requested by Congress. See the amendment below for the personal property tax. One half of the personal property tax is payable in specie, tobacco, or hemp and the other half in specie, tobacco, hemp, or flour [p. 508]. "...all matters or things contained in any act or acts heretofore made for the imposing and collecting taxes and duties, except so much thereof as respects the manner of collecting, accounting for, and paying the arrears of taxes and duties now due, be and the same are hereby repealed [p. 517]." The summary in the margin of Hening, however, indicates that specific taxes were not repealed. Furthermore, the introduction to the act on Oct 1782 Ch. 8 clearly indicates that other tax laws remained in effect.
Vol 11 • pp. 9-12, Ch 1	An act giving farther time to pay taxes in certain enumerated commodities and paying the allowances to the wives, parents, and families of soldiers.	May 1782 Session		Individuals had until 1 September instead of 1 May to pay that tax mandated by Nov. 1781, Ch. 32.
Vol 11 • pp. 14-20, Ch 3	An act for recruiting this state's quota of troops to serve in the army of the United States.	May 1782 Session		This act mandated that the militia be divided into classes or divisions. The division was to have "...regard as well to an equal proportion of taxable property in the county, including the property of exempts..." [p. 15] The officers were to use "...returns of the taxable property and tithables made by the commissioners and magistrates acting under the act entitled, "An act for ascertaining certain taxes and duties, and for establishing a permanent revenue,"..." [p. 15] One man from each class or division was to be enlisted in the Continental army or the class or division was to pay 1/8th of the taxes for the class for bounty money [p. 15].
Vol 11 • p.66-71 • Ch 39 of 55 in session.	An act to amend the act for ascertaining certain taxes and duties, and for establishing a permanent revenue.	May Session 1782 (6 May - 2 July)		Due to the ravages of war "...already borne by the good people of this state, it is necessary to give them every possible alleviation in the payment of taxes required for the support of the war..." [p. 66] One half of the tax is due 1 July and one half is due 1 Nov [66]. The tax in question is the 1782 land and personal property taxes established by Ch. 40, pp. 501-517. This establishes the purpose as support of the war.
Vol 11 • p. 93-95, Ch 50	An act for calling in and redeeming certain certificates.	May 1782 Session		A 1% tax for every £100 is to be levied on land and a 10s tax on free males over 21 and on slaves [p. 93]. Horses, mules, cattle, wheeled vehicles, billiard tables, and ordinary licenses are also taxed [p. 93]. Specie, military certificates, and treasury tobacco notes could be used to pay the tax [94]. Taxes were due March 1, 1783.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 11 • p. 111-129, Ch 8	An Act to Amend and reduce the several acts for ascertaining certain taxes and duties and establishing a permanent revenue in one act.	Oct 1782 Session	1783	“FOR amending and reducing the several acts for ascertaining certain taxes and duties, and for establishing a permanent revenue, into one act....” [p. 111] “...property of every kind should be equally burthened for the defence and protection of the state....” [p. 111] Personal property and land is taxed. An import tax was levied. Personal property includes free males above the age of twenty-one years, slaves, horses, cattle, wheeled vehicles, billiard tables, and ordinary licenses [p. 112]. Taxes were payable in specie, bills of credit, tobacco, hemp, flour, or inspector’s receipts or notes for crop tobacco [pp. 117, 118].
Vol 11 • p. 169-170, Ch 40	An act to amend the act for calling in and redeeming certain certificates.	Oct 1782 Session	1783	Taxes under the said act are postponed until 1 August 1783.
Vol 11 • p. 196-203, Ch 8	An act to establish certain and adequate funds for the redemption of certificates granted to the officers and soldiers for their arrears of pay and depreciation.	May 1783 Session	1783	“...funds formerly appropriated by law for the redemption of the certificates granted, or to be granted, to the officers and soldiers of the Virginia line, on continental and state establishments, for their arrears of pay and depreciation, have hitherto proved inadequate....” An import tax was levied.
Vol 11 • p. 267 • Ch 25	An act for paying the soldiers late from the southern army belonging to the Virginia continental line three months wages.	May 1783 Session	1783	Three months pay to soldiers from the Southern Army is authorized from the fund to defend the Chesapeake and arising from under the law for recruiting this state’s quota of troops to serve in the army of the United States [October 1780, Ch. 3].
Vol 11 • pp. 268-269, Ch 25	An act to amend the act, intituled an act to amend the act for calling in and redeeming certain certificates.	May 1783 Session	1783	Taxes imposed by “ An act for calling in and redeeming certain certificates ” [Ch. 50, May 1782] are further postponed until Feb. 1784.” [Those collected by 26 Nov. 1783 would qualify.]
Vol 11 • pp. 289-291 Ch 38	An act to amend the act To amend and reduce the several acts of assembly for ascertaining certain taxes and duties, and for establishing a permanent revenue, into one act.	May 1783 Session	1783	This repealed the provision permitting taxes to be paid in tobacco, hemp, flour, or deer skins, the tax on liquor, and the tax on tonnage of Virginia vessels and small Maryland vessels. [It appears that some 1783 taxes were in fact paid in part in tobacco. Collection was to commence 10 June.] Counties were permitted to levy taxes on free males 16 to 21. [Such county levies to not provide evidence of patriotic service.]

Statutes Which **Do Not** Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Vol 9 • p.219-225, Ch 25	An Act to make provision, for defraying the expenses of erecting fortifications, and for other purposes therein mentioned.	Oct 1776 Session	Starts in 1784 (and repealed before that!)	“...for defraying the expenses of erecting fortifications, raising and supporting a proper number of forces for the particular and immediate defence of this commonwealth, building, equipping, and manning vessels to war and other armed vessels, and establishing manufactories for discharging the publick debts incurred the last year, and for defraying the expenses of the civil establishment for the year to come....”
Vol 9 • p.389-399, Ch 15	An act for establishing a High Court of Chancery.	Oct 1777 Session		“FOR establishing a court of general jurisdiction in Chancery....” A “tax or duty” was laid on writs. This is a fee, not a tax, and the purpose is civil.
Vol 10 • p.271-272, Ch 15	Amend raising a supply of money for the service of the United States and other purposes.	May 1780 Session		Repeals the 2 ½% tax on vendors in Vol. 10, 165-172, Ch 24
Vol 10 • p.367-368, Ch 20	An Act to empower the court of Greenbrier County of have a wagon road opened from their courthouse to the eastern waters.	Oct 1780 Session		County court of Greenbrier can levy a tax to open and maintain a wagon road.
Vol. 10 • pp. 474-478 Ch 23	Amending acts for the inspection of tobacco and other purposes	Nov Session 1781		“...for the purpose of raising the said salaries and paying the warehouse rents, there shall be collected by the inspectors from the owners of tobacco, the sum of five shillings for each hogshead by them inspected and past....” [p. 476] This is a fee for services and not a tax in the intended sense.

Henning, William Waller: *The Statutes at Large, Vols. 9-11*, Richmond, 1821-1823. <http://vagenweb.org/hening/>

Quoted acts/laws are presented with the exact spelling and grammar as originally written. The Subcommittee has suspended the use of (sic) where it might ordinarily be used to keep the quotes as clean and clear as possible