

The committee to whom the memorial and resolutions ~~transmitted~~
~~was~~ concerning the tax on cotton was referred here and
the same under consideration and have arrived at the
following conclusions of facts and constitutional law.
They find

1st. That the Government under different acts of Congress after the
late civil war had terminated had levied and collected
as a tax on cotton about sixty five millions dollars.

2nd. That cotton is not article of temperate growth in all
the states of this Union.

3rd. That its growth and production is confined mainly to
eleven Southern States, and so far from being an arti-
cle of temperate growth - that it is not even uniform
in the states where grown, but may be traced in its
growth in these states - ~~being confined~~ by the level lands
avoiding the elevated table and mountain lands of
the country.

4th. That cotton ~~has been~~ announced being an arti-
cle of export in 1795 and that it has gone on in-
creasing and expanding to such an extent that
for the past fifty years or ^{verified} ~~established~~ by the
annual Reports of officials of the Government

it has constituted in value more than half of the domestic exports from the U States.

5th That cotton produced in the United States is worth three fold more than cotton, Wheat more than double - Rice nearly double, & that the value of these productions exceeds in the aggregate two thousand million dollars.

6th That whilst the cotton thus raised - is only one tenth in value compared with other products - this product and this alone have been raised, whilst all other products worth ten fold more were neglected.

7th That the cotton grown in these eleven states is raised and always has been exported to other states - that it is produced for purposes of export.

8th That at least three fourths of all the cotton produced in this country is shipped to Foreign Countries