



Reports of the Subcommittee on Revolutionary Taxes, National Society SAR Genealogy Committee

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The National Society SAR Genealogy Committee established the Subcommittee on Revolutionary Taxes to “examine evidence and determine whether or not particular tax laws and lists provide a basis for Patriotic Service and make that information available to the SAR staff and members.” The reports of the Subcommittee on Revolutionary Taxes posted by the Genealogy Committee were prepared with these goals in mind. Under Genealogy Committee policy 2012-06:



A. Payment of a tax to a state or a local jurisdiction during the Revolution shall be deemed Patriotic Service by virtue of providing material aid if:

1. a. the title and/or authorizing language of the tax addresses a request of the Continental Congress, whether or not the request was explicitly attributed to the Congress, or
 - b. the title and/or authorizing language for the tax gives as the purpose the support of the War and/or achieving independence; and,
2. the taxpayer was not charged a penalty rate or fee imposed for breaking the law and/or the taxpayer was not on record for having broken a law entailing a penalty such as a higher rate, penalty fee, fine, or seizure of property.



As a general strategy, the Subcommittee examines the statutes of a state before it has examined the tax records of that state. Even without a report on particular tax records for a state, a report of the tax laws is of value because an applicant can often determine what law mandated a particular tax record and can simply cite the report on statutes for the state if the law qualified.



The reports are subject to revision. With respect to reports on statutes, there are two reasons. First, the Subcommittee may have overlooked some Revolutionary taxes when reviewing the laws of particular states. Taxes were sometimes authorized in statutes that bore titles giving no hint that a tax was entailed. For example, Virginia passed a law in 1780 entitled “An act for recruiting this state’s quota of troops to serve in the continental army.” Buried in this law is authorization of a tax to raise bounty money for continental volunteers. Second, reports on statutes are developed in two major phases, the first of which may be completed long before the second phase is started. In the first phase the focus is on whether or not a particular tax law is to support the War or address a request of the Continental Congress. The second phase occurs when the Subcommittee starts examining the particular tax records for a state. Additions to the reports on statutes are often made when the Subcommittee determines that particular provisions of a law are useful in determining that extant tax records were mandated by that law. With respect to reports on tax records, reports are likely to reflect state records held at state archives and not county records. For example, the report on Pennsylvania tax lists covers those in the Pennsylvania State Archives Record Series 4.61 and not those that may be found among county records. Anyone finding that a Revolutionary tax law or record has been omitted from a report should notify the Subcommittee at jsinks@comcast.net.

