

MORGAN v. ROWAN.

{2 Cranch, C. C. 148.}¹

Circuit Court, District of Columbia. April Term. 1818.

TAXATION—MASTER AND SERVANT—POLL-TAX
OF SERVANT—LIABILITY OF MASTER.

The by-law of Alexandria requiring the master to pay a poll-tax for his journeymen, is not repugnant to the general law of the land, and is authorized by the charter.

Trespass for taking seven pairs of shoes as a distress for not paying a poll-tax due to the corporation for sundry journeymen shoemakers, employed by the plaintiff. Upon a special verdict the question was as to the power of the corporation to compel the master to pay a poll-tax for his journeymen. Corp. By-Laws, pp. 5, 52, 93, §§ 3, 12.

E. J. Lee, for plaintiff.

J. D. Simms, for defendant.

THE COURT (MORSELL, Circuit Judge, contra) was of opinion that the by-law was not contrary to the general law of the land, and was authorized by the charter of the town.

¹ [Reported by Hon. William Cranch, Chief Judge.]

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