Excerpt from The Anti-federalist Papers
Anonymous Virginia Anti-federalist, Published October 31, 1787

In Art. I, Sect. 8, of the proposed constitution, it is said, "Congress shall have power to lay and collect taxes, duties, imposts, and excises." Are you then, Virginians, about to abandon your country to the depredations of excisemen, and the pressure of excise laws? Did it ever enter the mind of any one of you, that you could live to see the day, that any other government but the General Assembly of Virginia should have power of direct taxation in this state? How few of you ever expected to see excise laws, those instruments of tyranny, in force in your country? But who could imagine, that any man but a Virginian, were they found to be necessary, would ever have a voice towards enacting them? That any tribunal, but the courts of Virginia, would be allowed to take cognizance of disputes between her citizens and their tax gatherers and excisemen? And that, if ever it should be found necessary to curse this land with these hateful excisemen, any one, but a fellow citizen, should be entrusted with that office?

For my part, I cannot discover the necessity there was of allowing Congress to subject us to excise laws, unless, that considering the extensiveness of the single republic into which this constitution would collect all the others, and the well-known difficulty of governing large republics with harmony and ease—it was thought expedient to bit our mouths with massive curbs, to break us, bridled with excise laws and managed by excisemen, into an uniform, sober pace, and thus, gradually, tame the troublesome mettle of freemen.

Excerpt from Federalist Paper #30
Alexander Hamilton, published Friday, December 28, 1787

IT HAS been already observed that the federal government ought to possess the power of providing for the support of the national forces; in which proposition was intended to be included the expense of raising troops, of building and equipping fleets, and all other expenses in any wise connected with military arrangements and operations. But these are not the only objects to which the jurisdiction of the Union, in respect to revenue, must necessarily be empowered to extend. It must embrace a provision for the support of the national civil list; for the payment of the national debts contracted, or that may be contracted; and, in general, for all those matters which will call for disbursements out of the national treasury. The conclusion is, that there must be interwoven, in the frame of the government, a general power of taxation, in one shape or another.

Money is, with propriety, considered as the vital principle of the body politic; as that which sustains its life and motion, and enables it to perform its most essential functions. A complete power, therefore, to procure a regular and adequate supply of it, as far as the resources of the community will permit, may be regarded as an indispensable ingredient in every constitution. From a deficiency in this particular,
one of two evils must ensue; either the people must be subjected to continual plunder, as a substitute for a more eligible mode of supplying the public wants, or the government must sink into a fatal atrophy, and, in a short course of time, perish.