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Department of Arts and English Language

The Impact of Taxation on the Foundation of the American Nation

Dissertation Submitted in Partial Fulfillment of the Requirements for Master's Degree in Literature and Civilization

Submitted by:
ZEKKOUR FERHT Djaffar
HAMED Amer

Supervised by:
Prof. Mohammed NAOUA

Board of Examiners:

Dr. GHEDIER B Mohamed	**President**	University of El-Oued
Prof. Mohammed NAOUA	**Supervisor**	University of El-Oued
Dr. YOUMBAI Med Yacine	**Examiner**	University of El-Oued

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Dedication

This work is dedicated to our parents, whose support and love motivated our academic journey. Their constant availability for encouragement and help has been a source for inspiration.

To our families and friends who have offered support during this journey this work is also dedicated.

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Abstract

The Seven Years War (1756–1763) that Britain waged against France and later against Spain for the dominance of the American colonies ended with Britain's victory over the other two powers. Nevertheless, this victory pushed Britain to the brink of bankruptcy because of the expenses spent on this war. In order to recover the losses of its budget, the British monarchy passed a series of laws, which led the colonists to pay heavy taxes in return of their protection from other invaders. The main aim of this study is to investigate the impact of these taxes on fueled growing resentment and revolt in the colonies against Britain. In addition, this research explores how these taxes led the American War of Independence. In order to investigate the reasons of this conflict the research implemented the techniques of the historical-analytic methods. The data subject to this study were elicited from documentary and archival sources. The findings of this study revealed that the series of injustices including heavy taxes and intolerable acts experienced by the colonies generated the revolt against Britain, and ultimately led to the birth of a new nation, the United States of America.

Keywords: The Intolerable Acts, The Seven Year War, Taxation and Representation, the War of Independence.

List of Abbreviations and Acronyms

Acronyms	**Full Form**
CoC	Continental Congress
FCC	First Continental Congress
SCC	Second Continental Congress

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General Introduction

Background of the Study

The issue of colonial taxation originated in Britain's severe financial crisis following the Seven Years' War (1756–1763). The British Parliament, burdened by the enormous cost of defending and administering its vastly extended holdings in North America, sought to make up its losses by imposing several direct taxes on its American colonies. One of the first major acts to be passed was the Sugar Act of 1764, which taxed molasses and other goods imported into the colonies. The following year, 1765, the Stamp Act imposed a direct tax on a variety of printed materials. Legal documents, newspapers, pamphlets, and even playing cards had to bear an embossed revenue stamp bought in British currency, which was hard to come by in the colonies. The Townshend Acts of 1767 added to the taxes, adding duties on common imported goods such as glass, paper, paint, and tea. These successive measures affected practically every corner of colonial economic and civic life (Knollenberg, 1975; Middlekauff, 2005; Morgan & Morgan, 1953).

The colonies had no representatives in the British Parliament, and thus no voice in the decisions that led to these policies. Many colonists came to see such taxation as a basic violation of their rights as British subjects. They argued that they could not be fairly taxed by a legislative body in which they had no elected representation. This grievance gave rise to one of the era's most potent political slogans, "no taxation without representation." The Stamp Act Congress, the first intercolonial meeting held by the colonies themselves, convened in New York City in October 1765, with delegates from nine colonies attending the Congress that formally adopted the Declaration of Rights and Grievances. The Declaration claimed that the only legitimate right to tax the colonies was vested in the elected colonial assemblies, and that Parliament's taxing of the colonies was a violation of the British constitution and the natural rights of Englishmen (Bailyn, 1967; Morgan & Morgan, 1953).

This collective statement was a radical departure from passively felt discontent to an organized political resistance. Protests erupted across the colonies. Trade boycotts of British goods were widely organized. Groups such as the Sons of Liberty rallied public opposition on the streets. There were big moments like the Boston Tea Party in 1773 that made the gap between the colonies and the Crown grow. This dissertation explores how these taxations grievances forged a common political identity across the colonies and spurred a larger revolutionary movement that challenged imperial authority and resulted in the War of Independence and the founding of a new nation based on the ideals of representation, autonomy, and self-governance (Bailyn, 1967; Middlekauff, 2005; Wood, 1992).

Research Problem

In the 18th century, the American colonists were not represented in the British Parliament, but they were subject to financial obligations by way of British colonial taxation policies such as the Stamp Act (1765) and the Townshend Acts (1767). Colonial populations were systematically excluded from decision making, leading to economic hardship and political animosity. As the grievances festered, organized resistance groups emerged and the level of the confrontation escalated from nonviolent boycotts and demonstrations to all-out war. The question then is, how much of the colonial discontent was directly caused by British taxation policy and how did this discontent primarily lead to the American War of Independence?

Research Questions

In its attempt to examine the reasons standing behind this problem, this study raised the following questions:

— What are the main reasons that pushed Britain to lay heavy taxes on its citizens in the American colonies while exempting the citizens in the other parts of the Monarchy?

— How did the colonists react to these taxes?

— How significant was the implementation of the tea tax on the colonists' revolt against Britain?

Aims of the Study

This study aims to:

— Examine the economic reasons for British tax policies.

— Explore the effects of particular taxes on colonial opposition.

— Underscore pivotal events that escalated the conflict.

— Read the founding documents that created the United States.

Methodology

Choice of the Method

Since this study concerns the analysis of historical events and to understand the transformations of the period under investigation, it was found logical to incorporate the historical-analytical techniques in the analysis of the collected data.

Data Gathering Tools

Data were gathered from various sources to provide a historical and institutional background of the subject, such as the British legislative acts, colonial records and key documents of the First and Second Continental Congresses (e.g., Declaration of Independence and Articles of Confederation).

Structure of Dissertation

This dissertation consists of two chapters. In Chapter One we consider the major events and policies that led the American colonies to rebel against British rule. It traces the roots to the financial fallout from the Seven Years' War, and outlines the key taxes that Parliament imposed — and how they sparked colonial resistance — from the Stamp Act and the Townshend Acts to the Tea Tax. The chapter also includes the key events like the Boston Massacre and the Boston Tea Party, the Continental Congresses, the war of Independence and the signing of the Declaration of Independence. Chapter Two proceeds to an analysis of the founding of the United States as a structured political and documentary process. Having defined the historical-analytical method and the sources used, it examines the Imperial Crisis after 1763, the evolution of the taxation dispute into a constitutional conflict, and the role of the Continental Congresses in the transformation of colonial protest into revolutionary government. The chapter concludes by looking at the Lee Resolution, the Declaration of Independence, and the Articles of Confederation as the final phases of the founding.

Chapter One: The Effect of UK Taxation on the Colonies' War of Independence

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Chapter One: The Effect of UK Taxation on the Colonies' War of Independence

Introduction

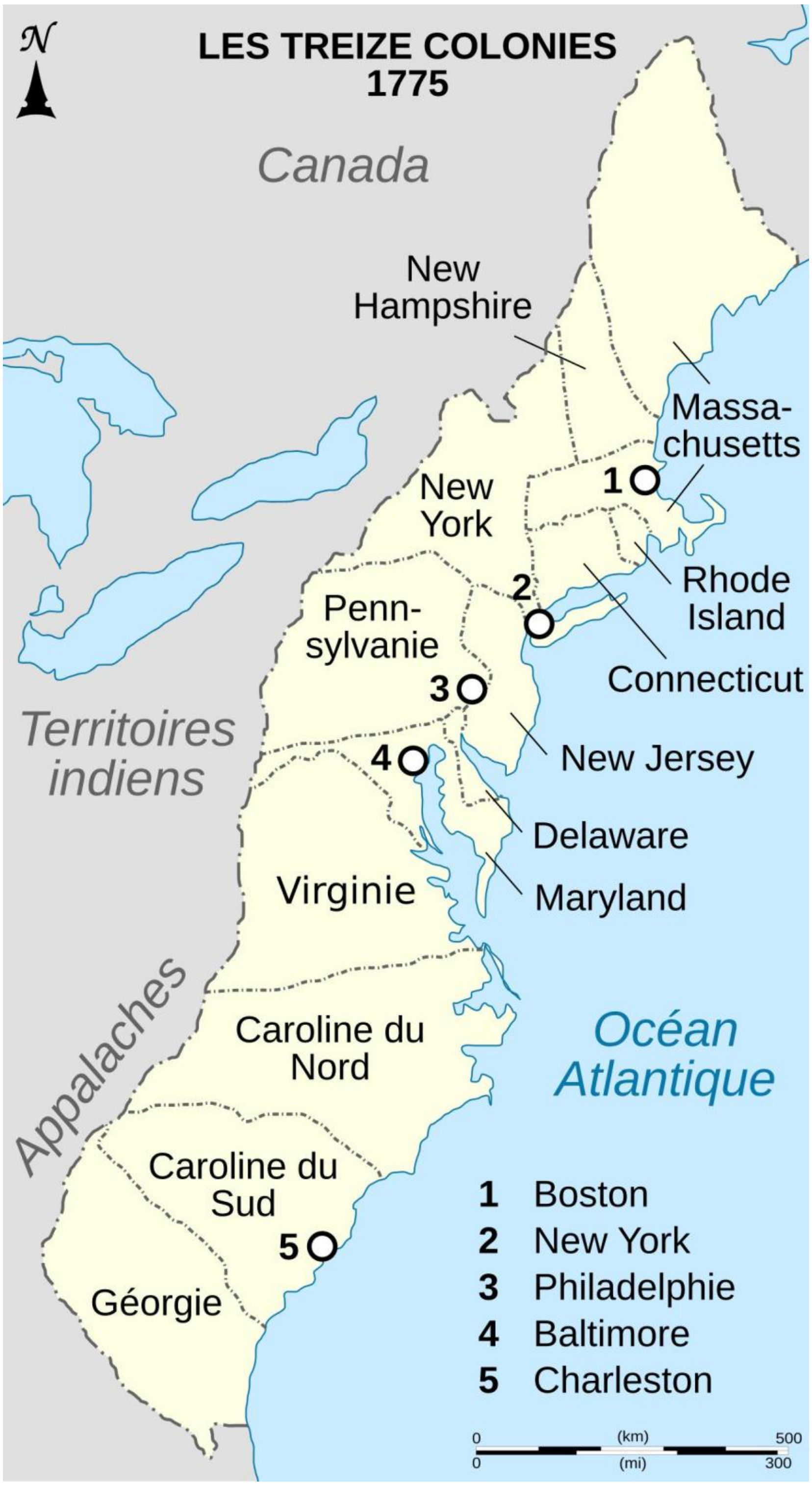
This chapter considers the role of British taxation in the American colonies, and in the War of Independence. After the Seven Years' War, Britain was in serious financial problems and wanted to pay off its debt by imposing new taxes and regulations on the colonies. The restrictions were necessary, it was said, if the empire was to be continued, but they seemed unjust and repressive to many colonists, because they were enforced without the colonies having representation in the British Parliament. Thus, taxation became not just an economic issue but a political struggle over rights, authority and self-rule. The chapter opens with the Seven Years' War and the financial burden it placed on Britain and then the principal taxation initiatives including the Sugar Act, the Stamp Act, the Townshend Acts and the Tea Tax. It also describes how the colonies responded to these measures, including the Boston Massacre and the Boston Tea Party. Finally, the chapter follows the development of resistance into organized political activity, from the First and Second Continental Congresses to the War of Independence and the Declaration of Independence.

1. The Seven Years' War

The French and Indian War (1754-1763) was the North American theater of the Seven Years' War a global conflict between the major European nations. In North America the conflict was mainly fought over territory, trade and political power between competing British and French interests. Both empires wanted land that was profitable, especially the Ohio River Valley. It was an important area for colonization, commercial routes, and access to the interior of the continent. This was a big battleground. Britain made little progress at the start of the war. The colonies did not always work well together and the British had major military problems (Middlekauff, 2005).

Many of the colonial governments were busy with their own business making cooperation difficult. After 1757, however, Britain altered both its military strategy and its leadership. These changes helped Britain win some crucial victories and ultimately take Canada from France. France and Spain sided with Britain, and the war widened. This made the conflict more difficult but Britain had a better navy and could defeat the French and Spanish. Britain's navy gave it control of key trade routes and the ability to project military power elsewhere. By the end of the war Britain had gained a lot of territory and had become the most powerful colonial power in North America (Middlekauff, 2005).

The Treaty of Paris ended the war officially in 1763. The treaty gave Britain most of the French lands east of the Mississippi River and Spain gave Florida to Britain. The British won the war, but at a very high cost. The nation was deeply in debt. Britain started to tax the colonies more to pay this debt. The colonists were upset because they had no representation in Parliament. In particular they resented British restrictions on their westward expansion. Thus, the French and Indian War was an important turning point that contributed to the creation of the political and economic pressures that culminated in the American Revolution (Middlekauff, 2005).



[Figure 1.1: Map of the Thirteen Colonies]

Map Thirteen Colonies 1775, by Urban, 2007, Wikimedia Commons. Public domain.

2. The British Budget After the War

The conclusion of the French and Indian War in 1763 was a significant turning point for Great Britain and its North American colonies. The conflict was part of the larger Seven Years' War in which several European powers fought for control, territory, and influence around the world. In North America Great Britain defeated France and her allies, gaining valuable land and power. But this victory did not come cheaply financially. By January 1763 Britain's national debt had risen to over £122 million with annual interest payments of around £4.4 million. King George III and his ministers were growing increasingly concerned about the burden of this debt as they looked for solutions to the country's financial problems (Knollenberg, 1975).

The war also altered Britain's responsibilities in North America. France loses to Great Britain. Great Britain now has a much larger empire. This meant that British officials had to spend money on more soldiers, forts, supplies, and government administration in the colonies and in the newly acquired territories. The British government thought it would cost a lot to rule and defend this larger empire. British leaders argued that the colonies should help pay some of these costs because they had benefited from Britain's victory. In this way Britain began to change its colonial policies after the war. Up until 1763, the colonies had enjoyed a large amount of freedom in governing themselves. After the war, however, British officials were more aggressive in collecting taxes and enforcing trade laws. They wanted more revenue from the colonies to help pay the war debt and to support the cost of defense. Many colonists felt that Britain's new efforts were interfering too much in colonial life. Therefore, the economic impact of the war heightened tensions between Britain and the colonies (Knollenberg, 1975).

The colonists were upset because they were being asked to pay new taxes and they had no representatives in parliament. Many felt that taxation without representation was an infringement of their rights as British subjects. Some colonists also felt their freedom was limited by British restrictions and regulations. Many colonists saw what Britain thought was a fair way to pay for imperial expenses as unfair treatment. Great Britain won the French and Indian War, but its victory created new problems that strained relations with the American colonies. The war increased Britain's territory and power but also left the country heavily in debt and with additional responsibilities. Britain's efforts to tax and regulate the colonies in order to solve these financial problems stirred up anger and resistance in America. These disputes grew more serious over time, and helped to push the colonies toward rebellion. Thus, the fiscal effects of the French and Indian War were important in the events leading up to the American Revolution (Knollenberg, 1975).

Tax / Act	Date	Purpose	Revenue Result
Sugar Act	1764	Raise revenue from colonial trade	Limited revenue due to resistance
Stamp Act	1765	Tax printed materials	Repealed in 1766
Townshend Acts	1767	Tax imported goods	Partially repealed in 1770
Tea Act	1773	Support East India Company	Triggered Boston Tea Party

Table 1.1: British Revenue from Colonial Taxes (1765–1775)

3. The Different Types of Taxes

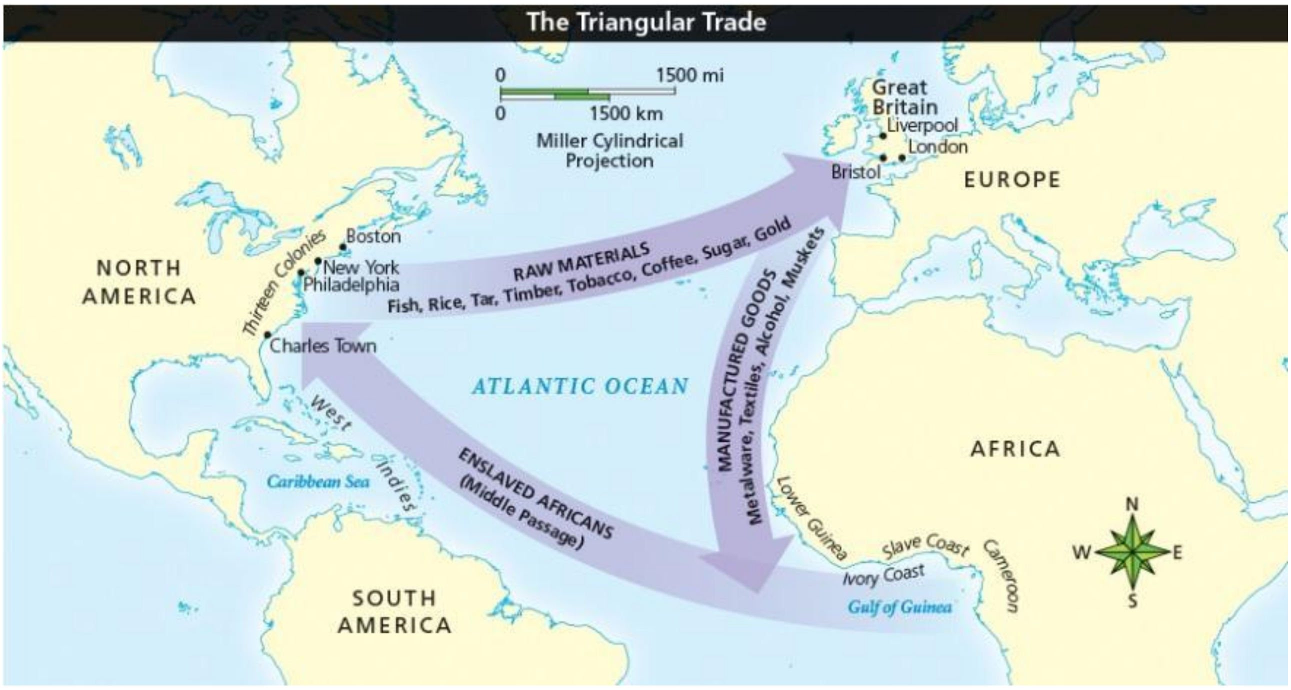
After the Seven Years' War, Parliament imposed a series of taxes to pay debts and to pay for the protection of the colonies. The Sugar Act (1764), Stamp Act (1765), Townshend Acts (1767), and the Tea Act (1773) were important legislative measures. Each of them dealt with different aspects of the colonial economic activity. The taxes were intended to demonstrate Parliament's power and to raise revenue without the permission of the colonies. They created widespread resentment and helped to set the stage for organized resistance in British North America.

3.1. The Stamp Act

The Stamp Act of 1765 was one of the most important events in the evolution of the relationship of Britain and its American colonies. The Act was sponsored by Prime Minister George Grenville as a means to raise money after the costly French and Indian War. It imposed a direct tax on the colonies by requiring that many printed materials be produced on stamped paper imported from England. These objects included newspapers, legal papers, licenses, booklets, and even playing cards. The Stamp Act was viewed as unjust by many colonies, as it was similar to comparable taxes in Britain, because it was passed by Parliament without their approval or representation (Morgan & Morgan, 1953).

Now the real problem for many of the colonists was not the tax, but the principle of it. The colonists believed that as British subjects they were entitled to certain privileges and should not be taxed by a government in which they had no elected representatives. This principle was referred to as “no taxation without representation.” Most colonists would accept taxes collected by their own colonial assemblies but would not accept taxes imposed directly by Parliament. Thus the Stamp Act became a symbol of British encroachment on colonial self-government. The Stamp Act was met with immediate resistance in all the colonies. Protesters held rallies, boycotted and defied stamp distributors and British officials. Colonial assemblies often challenged the law through formal resolutions and petitions. Delegates from nine colonies met in the Stamp Act Congress in October 1765 to plan a unified response . They thought that Parliament had overstepped its bounds in the colonies and sent petitions asking for the tax to be repealed (Morgan & Morgan, 1953).

These acts showed that the colonies were starting to unite politically against British policies. Protests also disrupted trade and put a strain on Britain. The colonial boycotts were damaging British merchants. Many merchants began to oppose the Stamp Act because it hurt their business. In March 1766 Parliament repealed the Stamp Act, but passed the Declaratory Act stating Parliament had full jurisdiction to establish laws for the colonies. It did not address the fundamental question of taxation, representation and political power. The Stamp Act was repealed, but the resistance to it helped to create unity among the colonies, and helped to generate the tensions that ultimately led to the American Revolution (Morgan & Morgan, 1953).



[Figure 1.2: Trade Routes Between Britain and the Colonies]

Triangle trade2.png, by Simon P, 2005, Wikimedia Commons (CC BY-SA 2.0).

3.2. The Townshend Acts

The British Parliament, in 1767, passed the Townshend Duties. This taxed imported products such as paper, paint, glass, lead and tea. British officials believed these charges were different from the Stamp Act because they were taxes on imports rather than taxes raised directly in the colonies. That is why they called the Townshend Duties as “external” taxes. But many colonists would not accept this explanation. They held that no tax, internal or external, to raise money from the colonies, was just, unless the colonies consented. (Thomas, 1987).

The Townshend Duties continued the broader conflict over taxation and representation. Dissatisfaction in the colonies increased. Many colonies accepted the idea that Parliament could regulate trade within the empire, but they resisted taxes that were imposed mainly to raise money from them. The problem for the colonists was not so much the amount of money levied, but the deprivation of democratic rights. They said that they could only be taxed by their own elected colonial assembly. The dispute made the Townshend Duties another significant step in the growing confrontation between Britain and the colonies. Britain also established a board of customs commissioners to more effectively enforce trade regulations and stamp out smuggling and corruption. Boston was especially active, with severe and unpopular enforcement by the board. Customs officers inspected ships, inspected goods and sought to collect duties more efficiently. For many colonial merchants these activities were an attack on their livelihood and liberty. As British power grew, customs officials faced increasing hostility, particularly from Boston businessmen and political leaders (Thomas, 1987).

The colonists organized opposition to the Townshend Duties. By 1768, this type of protest had spread to other major towns, such as Philadelphia and New York, due to boycotts of British goods taxed by the levies by Boston businessmen. The boycotts enabled the colonists to apply economic pressure on Britain and to demonstrate unity between the colonies. At the same time, customs agents were more and more unwelcome and harassed, especially in Boston. Controversy over the Townshend Duties increased colonial resistance and brought Britain and the colonies closer to open confrontation (Thomas, 1987).

3.3. The Sugar Act

Britain's 1764 Sugar Act was a much more aggressive attempt to raise revenue from the American colonies than previous trade regulations. Previous rules like the Navigation Acts were mainly about controlling colonial trade and making sure it remained within the British Empire. One of the ways, however, that the colonies were taxed after the expensive French and Indian War was the Sugar Act. It was created by Prime Minister George Grenville. He believed the colonies should help pay for the defense and administration of the empire. This was one of the first major steps to creating colonial hostility towards Britain post-war (Morgan & Morgan, 1953).

The Act did lower the duty on molasses, but it also greatly increased the strictness of enforcement. Before this many colonists had evaded the higher molasses tax through smuggling or bribes. The British officials calculated that if they lowered the tax, the colonists would be more willing to pay it. But that also made it a lot harder to get around it. The Sugar Act also imposed taxes on various imported goods, including sugar, wine, coffee and textiles. It also prohibited some colonial exports, which wasn't good for merchants who made their living from trade. The Sugar Act also opened the door for more harsh enforcement methods that many colonists were anxious about. They put customs officers in the colonies. They made ship captains keep careful records of their cargoes. The Royal Navy helped enforce the law by stopping and searching ships they thought were smuggling. Colonists accused of trade violations were tried in vice-admiralty tribunals rather than municipal courts. Colonists contended that these courts were unjust and threatened their liberties because they did not use juries as the colonial courts did (Morgan & Morgan, 1953).

The economic impact of the Sugar Act rippled through the colonies, affecting merchants and traders in particular. Many thought the extra taxes, trade restrictions and tight enforcement would hurt colonial firms and the economy. The Currency Act compounded these problems by stating that taxes had to be paid in gold or silver, not paper money. This was difficult as hard money was often in short supply in the colonies. And the more they did, the more opposition they faced. James Otis, in 1764, wrote The Rights of the British Colonies Asserted and Proved. British taxation, he said, was a violation of colonial rights. Therefore, the

Sugar Act was a significant early cause of colonial opposition and contributed to the tensions leading to the American Revolution (Morgan & Morgan, 1953).

3.4. The Tea Tax

In 1773 the Tea Act was passed by the British Parliament. The regulation was primarily drafted to assist the failing East India Company which had vast volumes of tea it wanted to sell. The Parliament agreed to help out the corporation by allowing it to ship tea directly to the American colonies rather than through middlemen. This provided the corporation a great advantage in the colonial tea trade and meant that they could sell the tea at a lower price than before (Labaree, 1964).

The Tea Act allowed the East India Company to ship tea directly to the colonial ports. Many colonial merchants who usually traded imported tea were thus excluded from the process. The regulation also enabled the corporation to sidestep some costs in England, and this made its tea cheaper in America. But the old rate of three pence a pound on tea was still in operation. This was significant because many colonists believed the lingering levy was evidence that Britain still claimed the right to tax them without their consent (Labaree, 1964).

The Tea Act made tea less expensive. But many colonists did not see this as a good thing. They rather suspected a political trap. The cheaper tea came with a tariff, and if the colonists drank it, they would be accepting the tariff. For many Americans this would mean having to accept that Parliament had the right to tax the colonies even though the colonists had no representatives in Parliament. But the problem was not only tea pricing, but political rights and self-government. The Tea Act also raised serious economic issues, particularly among colonial merchants. Many merchants were angered by the East India Company's privileged advantages, which threatened their business. Suddenly a big British company could sell tea direct to the consumer and they were being pushed aside. Smugglers suffered too, as legal tea was cheaper, and drove Dutch smuggled tea out of the market. Thus, both legal merchants and smugglers had reasons to object to the law (Labaree, 1964).

Newspapers and pamphlets helped disseminate opposition to the Tea Act throughout the colonies. Writers said the bill was part of a larger British strategy to tighten control of America. These writings helped turn local grievances into an imperial movement. The more people read about the issue, the faster the anger spread. The Tea Act was a sign of British dominance and colonists' fears that their rights were being taken away from them. Resistance groups, most famous of which were the Sons of Liberty, held rallies against the selling of British tea. They tried to get shops and merchants and tea consignees to refuse the tea or resign their offices. Elsewhere the pressure told and the merchants agreed not to handle the tea. But the Boston consignees would not resign. This made the situation more volatile and made Boston the center of resistance to the Tea Act. The war's high point was the Boston Tea Party (Labaree, 1964).

In December 1773, colonists dumped East India Company tea into Boston Harbor in protest of British control. This protest showed that many colonists would not put up with what they thought were unfair British rules any longer. It wasn't about the tea at all, it was about the power of Parliament, the rights of the colonies, and the idea of taxation without representation. It was one of the most famous acts of resistance before the American Revolution (Labaree, 1964).

The Tea Act was a part of the political and economic struggle between Britain and the colonies. What was meant to be a reasonable step to help the East India Company and make tea cheaper for Britain was taken by many colonists as an attempt to increase Parliament's control over them. The debate united merchants, smugglers, political leaders, and common colonists against British policies. So the Tea Act was more than economic policy. It served to unite the colonies, to stir up resistance and to bring the colonies closer to revolution (Labaree, 1964).

Act	Date	Main Purpose
Sugar Act	1764	Raise money from trade
Stamp Act	1765	Tax printed materials
Declaratory Act	1766	Affirm authority
Townshend Acts	1767	Tax imports
Tea Act	1773	Support East India Company
Intolerable Acts	1774	Punish Massachusetts

Table 1.2: Key Parliamentary Acts and Their Dates

4. The Boston Massacre

The Boston Massacre was an important event in the relationship between Great Britain and the American colonies. Tensions had been building for years and finally boiled over into terrible bloodshed in 1770. The Patriots viewed it as British soldiers murdering innocent colonists. Loyalists said the soldiers were acting in self-defense against an unruly mob. Whichever version was accepted, the episode only added to colonial antipathy and the atmosphere of independence. (Zobel, 1970).

John Adams states that the events of that night became a critical stimulant for the American war of independence. The roots of the quarrel went back to the years after the French and Indian War. This was an expensive war for Britain. Britain began taxing the colonies to pay off its debts and maintain control of its growing empire. Many colonies had enjoyed some self-government and they thought these taxes were a violation of their right. Protests were frequent and on occasion turned violent. Boston, a hotbed of resistance to British policies, was especially tense. Britain dispatched troops to Boston in 1768 to enforce the Townshend Acts, but the troops only added to the tension. To many colonists they were not protectors but occupiers (Zobel, 1970).

By early 1770 tensions between the locals in Boston and the British soldiers had become very hostile. The soldiers and the civilians fought each other. They got more resentful and insulting. The shooting death of a young boy, Christopher Seider, in political rioting only inflamed the public’s anger. On March 5, 1770, a crowd gathered around a British soldier standing guard outside the Customs House. The crowd grew bigger, people started throwing things and shouting abuse. Things quickly got out of hand and the British soldiers began shooting into the crowd. Five colonists were killed, among them Crispus Attucks, and several others were wounded. For many colonies, it was a horrifying example of British troops pouring colonial blood (Zobel, 1970).

The aftermath of the Boston Massacre was widely publicized and used as political propaganda. Patriots circulated stories of the occurrence to illustrate what they saw as British persecution and cruelty. Paul Revere’s famous engraving influenced public opinion by depicting the soldiers as aggressive attackers. Public funerals and annual commemorations perpetuated the memory of the incident and spread anti-British sentiments. The British Soldiers had a trial. John Adams was their lawyer. Most of them were found innocent. So, the legal outcome was a bit more complicated than the Patriot propaganda would have you believe. But the damage had already been done to Britain’s relationship with the colonies. The Boston Massacre became a powerful symbol of oppression, resistance, and colonial unity. This was a major event in the chain of events that led to the American Revolutionary War (Zobel, 1970).

5. The Boston Tea Party

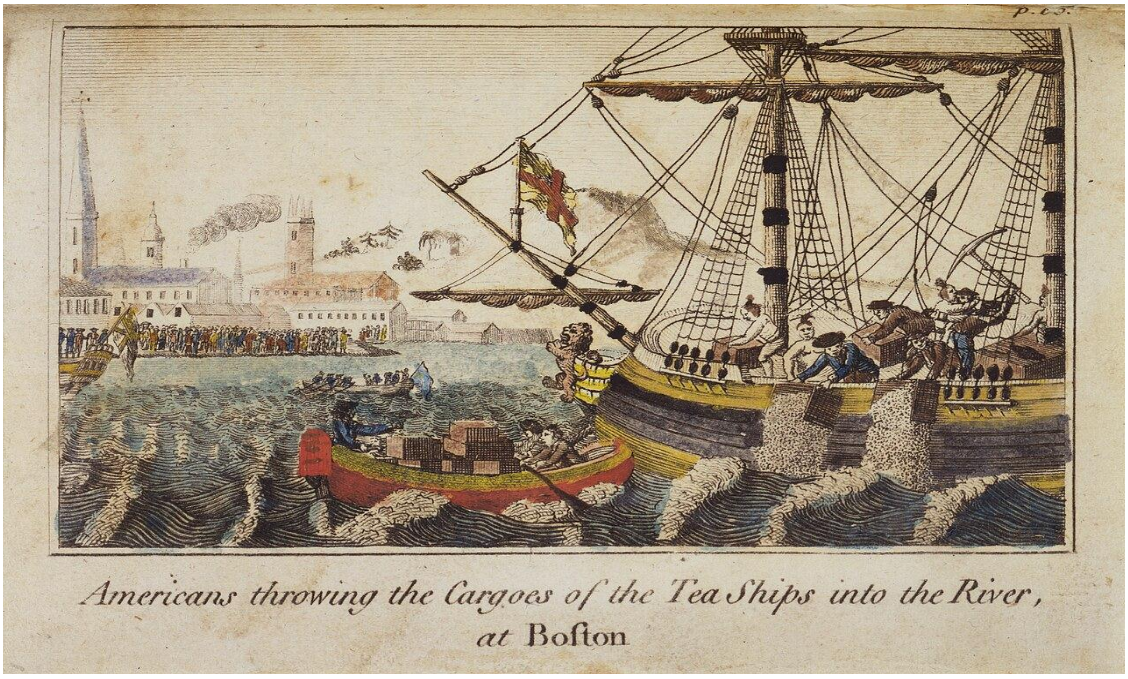
The Treaty of Paris was a major turning point in world dominance. At the end of the French and Indian war in 1763, Britain was the dominant imperial power in North America. Most of France’s land on the continent was lost and Britain’s empire was much larger to administer and protect. The victory was a boost for Britain but it created big problems. The war had been costly and the British government now had to pay for the war expenses while protecting its newly expanded territory (Labaree, 1964).

After the battle, Parliament planned to raise taxes in the American colonies to help pay those costs. British officials felt that the colonies ought to pay their share of imperial defense, since they had profited from Britain's victory over France. They also believed that Parliament had the right to tax all of King George III's subjects, including those in the colonies. To British officials Taxes was a matter of empire maintenance. But it was very different for most colonists. The colonists weren't necessarily against taxation per se. Many paid taxes levied by their own colonial legislatures. They resented the idea of Parliament taxing them without giving them any representatives in Parliament. This struggle turned into the fight over "taxation without representation." They cared not just about money, but about political rights and self-rule. This difference created a deep rift between Britain and its American subjects (Labaree, 1964).

Things went downhill with the Tea Act of 1773. The act was passed to support the financially troubled East India Company. The corporation had the exclusive right to sell tea directly in the colonies, bypassing a few middlemen and reducing prices. But the measure also maintained the existing tariff on tea. Many colonies believed that by buying the tea they would be acknowledging the right of Parliament to tax them. Instead of easing brewing tensions, the Tea Act ignited fierce protests across the colonies. In Philadelphia and New York, the colonists would not permit tea supplies to be landed. The tea was landed at Charleston but it wasted and wasted. Boston became the heart of the most militant opposition. There the tea was not permitted to be unloaded, a face-to-face clash of colonial demonstrators, British officials, and tea consignees (Labaree, 1964).

The Boston Tea Party was this opposition. They boarded British ships in Boston Harbor and threw large quantities of East India Company tea into the water. It was a blatant challenge to British authority and showed how far the colonial rebellion had advanced. To many Patriots it was a passionate defense of colonial rights. To British officials and loyalists, it was an act of damage, an act of anarchy that needed punishment. In early 1774, the East India Company petitioned the British government for reparations. The corporation blamed the loss on a rowdy mob that had destroyed precious cargo. In its petition, it pointed out the financial loss due to the protest and requested the government to take measures to recover the cost and punish the responsible persons. This prompted the British government to respond more harshly to Boston and Massachusetts (Labaree, 1964).

The British government responded with the Intolerable Acts, a series of punitive measures directed mainly at Boston and Massachusetts. These acts were intended to punish the colony and to reassert British control, but they backfired. Many of the other colonists outside of Massachusetts saw the rules as a threat to their own rights and freedoms. This further entrenched colonial unity and further soured relations with Britain. The fight over taxation, representation, and British rule raged until it became the catalyst for the American Revolutionary War and ultimately the Declaration of Independence that formally severed the colonies from British rule (Labaree, 1964).



[Figure 1.3: Illustration of the Boston Tea Party]

Cooper, W.D. "Boston Tea Party." In The History of North America. E. Newberry, 1789. Engraving. Plate opposite p. 58. Rare Book and Special Collections Division, Library of Congress. Accessed February 20, 2026.

6. The Acts That Preceded the First Continental Congress

In 1774 Britain responded to rising colonial opposition with a series of punitive restrictions aimed particularly at Massachusetts. These rules followed the Boston Tea Party, where colonists dumped large amounts of British tea into the harbor to protest the Tea Act. Parliament called these the Coercive Acts because the goal was to force the colonies, especially Massachusetts, to obey. However, the colonists named these acts the Intolerable Acts and believed that the laws were too harsh, unfair, and endangered their liberties (Ammerman, 1974).

The Intolerable Acts came after years of rising tension between Britain and the American colonies. Following the French and Indian War, Britain attempted to recoup the cost of the war through taxation of the colonies and tighter control over them. Laws like the Stamp Act, the Townshend Acts and the Tea Act had already caused widespread protests, boycotts and resistance. Many colonists felt that these laws violated their rights. When these laws were passed, the colonists had no representation in parliament. Boston Tea Party was one of the most powerful acts of disobedience the people could undertake and Britain responded by choosing punishment over compromise (Ammerman, 1974).

The Boston Port Act was one of the most damaging of the Intolerable Acts. It blockaded the Boston Harbor until the ruined tea was paid for. Boston was a trading town. The port's closure was a blow to merchants, laborers, sailors and commoners who depended on the harbor for their livelihood. Britain hoped this would bring Boston to heel, but infuriated the colonists. Colonists viewed the port closure as collective punishment of an entire community. Another important act was the Massachusetts Government Act, which severely limited the colony’s self-government. This act altered the Massachusetts charter, expanding the authority of British appointed officials. Colonists had no real voice in their own politics and town meetings were sparse. Many Americans saw this as one of the clearest signs that Britain had designs on taking away colonial liberty. The Administration of Justice Act angered the colonists because it allowed British officials accused of crimes in the colonies to be tried in Britain or elsewhere outside the province. Many colonists believed that this would protect British officials from responsibility (Ammerman, 1974).

The Quartering Act angered the colonists. It allowed British troops to be quartered in buildings in the colonies as needed. They perceived the soldiers as an occupying force, not a protective one. Many colonists did not like the presence of British troops. And it was a difficult subject to handle, given memories of past atrocities, like the Boston Massacre. The colonies were not appeased by the presence of troops and the new regulations. Many colonists thought Britain was using its military power to control them. The Intolerable Acts united the colonies against the British rather than restoring order. Other colonies sent aid to Boston and sympathy to Massachusetts. Political organization grew through Committees of Correspondence and the calling of the First Continental Congress. Leaders like George Washington denounced Britain's actions as a menace to colonial liberties. These incidents were a stimulus to greater co-operation between the colonies and helped the development of resistance into a wider movement. Therefore, the Intolerable Acts were an important milestone on the road to the American Revolution and independence (Ammerman, 1974).

7. The First Continental Congress

Britain's response to the Boston Tea Party was the Intolerable Acts, which punished Boston and suppressed colonial rebellion. Instead of requiring the colonies to surrender, these laws unified the colonies in opposition to British rule. Many colonists saw the acts as a threat to not only Massachusetts but to the rights of all the colonies. Organizations like the Sons of Liberty pushed for boycotts of British goods and urged resistance. But many businessmen were wary as they wanted a clear plan, more organization and a mechanism to appropriately enforce the boycott. The colonial legislatures responded by electing delegates to a united assembly. The

First Continental Congress convened in Philadelphia, September 5, 1774, with representatives from 12 of the colonies (Georgia did not send delegates). The Congress gave the colonies a forum in which to voice their complaints and to plan a united response. Delegates debated how far they should oppose Britain, with some still hoping for peace, and others believing that they needed to take a harder line. The summit showed that the colonies were beginning to act politically as one, rather than separately (Jensen, 1968).

The First Continental Congress's most significant action was the adoption of the Articles of Association on October 20, 1774. They agreed to cease buying British goods until their colonial grievances were addressed by December 1, 1774. They also threatened an embargo on colony shipments to Britain unless the difficulties were remedied by September 1775. This plan also brought more organization to colonial opposition, and responded to the concerns of merchantmen who wanted organized enforcement. The boycott was designed to economically hurt Britain and to demonstrate colonial unity and resolve. At the same time Congress sought to justify its actions and to prevent instant conflict. To justify their stand, they gave public statements to the people of Britain, the American colonies and Quebec. On October 26, they also presented an official petition to King George III, explaining their problems and requesting help. Importantly, they did not address Parliament directly, for many of the restrictive regulations were to blame on Parliament. Most delegates still hoped for peace but agreed to meet again in May 1775 if hostilities continued. This action proved that the colonies were preparing for a long struggle. The First Continental Congress was a crucial milestone towards united resistance and ultimate freedom (Jensen, 1968).

8. The Second Continental Congress

In 1775 the Second Continental Congress met again and armed struggle between Britain and the colonies had already begun. The fighting at Lexington and Concord proved the matter had passed protest and political difference. Delegates responded by taking great strides to mobilize colonial resistance. They created the Continental Army and appointed George Washington as its commander. This gave the colonies a unified military authority. This was a very significant event because it proved that the colonies were no longer simply criticizing British policies – they were prepared to defend themselves in a military organized type of way (Rakove, 1979).

But even as it prepared for war, Congress still wanted reconciliation with Britain. To try to avoid a full break with the empire, the delegates sent the Olive Branch Petition to King George III on July 8, 1775. But the king refused the petition, and regarded the colonies as in a state of rebellion. Congress became a de facto national government as British authority in America waned. It dealt with military issues, enhanced resistance to the colonies, organized diplomacy and helped local police forces. Congress was not meant to be a national government but as the war went on it started to behave like one (Rakove, 1979).

As the war went on, Congress also worried about foreign alliances and economic independence. In 1775 Britain forbade trade with the colonies. Congress opened American ports to foreign nations. This was a significant move away from dependence on Britain and helped to prepare the colonies for international diplomacy. Arthur Lee reported that France might sympathize with the American cause, and diplomat Silas Deane helped secure early French aid. These events prompted Congress to pursue independence, which was declared on July 4th, 1776. Congress later ratified the Model Treaty and established a formal alliance with France in 1778, and also tried to obtain support from other European powers (Rakove, 1979).

For a time, reconciliation with Britain was sought, but to no avail. British delegations under Richard Howe and later tried to negotiate, but the colonies and Britain were never able to agree on the central issue of independence. But as the years went by, the calls from Congress for full independence and respect of American land rights grew louder. It sent John Adams to help negotiate peace in the end, but real negotiations would not start until after the American victory at Yorktown made Britain consider ending the war. The Second Continental Congress continued sitting until March 1, 1781, when a new national government was formally established by the Articles of Confederation. The congress, therefore, played a critical role in transforming the colonies from resistance to independence and nationhood (Rakove, 1979).

9. The War of Independence

By the 1770s relations between the American colonies and the British authorities were becoming increasingly bitter. Colonists resented many things: Taxation. Trade restrictions. Representation. Self-government in colonies. Tensions came to a head in violence in 1775, especially after fighting broke out at Lexington and Concord. Initially some colonial leaders hoped for reconciliation but as the war continued more and more leaders decided that independence was the only solution. The colonies wanted political freedom from Britain. But they also demanded economic aid and international recognition (Wood, 1992).

On July 4, 1776, the Continental Congress took a giant step forward with the adoption of the Declaration of Independence. Thomas Jefferson wrote most of the text that explained why the colonies felt they had a right to split from Great Britain. It accused King George III of violating colonial rights and asserted that independence was an appropriate response to British tyranny. The Declaration changed the nature of the struggle. What started out as a simple disagreement over the colonial rights within the British Empire turned into a war of independence and the creation of a new country (Wood, 1992).

They knew that they would need help from abroad if they were to survive the conflict with the mighty British army and fleet. American authorities wanted partners who could offer cash, supplies, troops and international credibility. France emerged as the leading ally of the American cause. John Adams supported the Model Treaty that influenced the diplomatic ambitions of America and supported trade protectionism. In 1778, France formally joined the United States as an ally, offering greater military and economic aid to the American cause in the war. French aid counterbalanced British force and helped secure an American victory (Wood, 1992).

Britain was forced to the peace table by the decisive victory at the Battle of Yorktown. American and French forces surrounded General Cornwallis's British army and forced him to surrender. This limited Britain's ability to continue the war. The Treaty of Paris officially ended the war and acknowledged the independence of the United States and its borders. Britain's treaty with France and with Spain were dealt with in separate treaties. France was America's main ally, but American diplomats negotiated separately from the French in order to protect American interests. The victory of the Revolution and the establishment of the United States of America as an independent nation was won by the Treaty of Paris (Wood, 1992).

10. The Declaration of Independence

The Declaration of Independence was issued on July 4, 1776 by the Continental Congress. It severed the political ties between the thirteen colonies and Great Britain. The Declaration outlined the colonists' complaints against British rule and their reasons for wanting independence. It said the colonies had the right to leave because the British government had abused their rights and had not protected their interests. It added to the conflict more than a difference about taxes and laws did. The challenge was to build a new autonomous nation (Maier, 1997).

The Declaration was the result of years of increasing tension in the 1760s and 1770s. British taxes and restrictive measures, especially the Stamp Act, Townshend Acts, Tea Act, and Intolerable Acts, had already aroused organized resistance in all the colonies. Many colonial leaders still hoped that peace with Britain might be possible when fighting broke out in 1775.

But the war dragged on and Britain refused to talk. The longing for independence grew. Thomas Paine's influential pamphlet Common Sense helped convince many colonies that it was inevitable and acceptable to break away from Britain (Maier, 1997).

The process of formulating the Declaration was also an important political process." Thomas Jefferson was the primary author but other people such as Benjamin Franklin and John Adams helped out by reviewing and polishing the paper. Congress debated the Declaration before passing it, making clear that independence was not an easy or foregone conclusion. The final document was a powerful and eloquent statement of colonial independence. It listed complaints against King George III and endorsed the notion that governments ought to safeguard the rights of the people. The Declaration provided Congress with a stronger political rationale for the Revolution, and a formal statement of who Americans were (Maier, 1997).

The colonies were also nudged towards independence diplomatically and geopolitically. The colonial authorities knew that if they declared themselves an independent country rather than rebellious British subjects, foreign nations, especially France, would be more likely to help them. Britain dismissed the Declaration as propaganda but it helped the United States gain international respect. France formally recognized American independence in 1778, the Netherlands in 1782, but Spain supported the war against Britain but delayed formal recognition. The war finally concluded in 1783 with the Treaty of Paris, recognizing the United States as an independent nation. So, the Declaration of Independence was a declaration of political ideas and a practical strategy to win the war and gain foreign support (Maier, 1997).

Event	Date	Significance
Seven Years' War Ends	1763	Britain faces debt
Stamp Act Congress	1765	Colonial unity
Boston Massacre	1770	Raised tensions
Boston Tea Party	1773	Protest against tea tax
First Continental Congress	1774	Organized resistance
Lexington and Concord	1775	Start of war
Declaration of Independence	1776	Formal separation

Table 1.3: Major Events Leading to Independence

Conclusion

Chapter One has traced the sequence of events by which British taxation policy turned colonial discontent into a full-scale war for independence. With the Seven Years' War, Britain was in financial crisis and sought to recoup its debts with a series of unprecedented taxes on the American colonies from the Sugar Act and Stamp Act to the Townshend Acts and Tea Act. Instead of generating stable revenue, each measure deepened colonial opposition and widened the rift between the metropolis and its subjects across the Atlantic.

The colonial reaction slowly developed from economic protest and legal petitions to organized political resistance. Incidents such as the Boston Massacre and the Boston Tea Party further inflamed public opinion and exposed the fundamental inconsistency in the core of British colonial policy: the imposition of taxes by a Parliament in which the taxed population had no representation. The Intolerable Acts were meant to punish the colonies for their rebellious behavior, but did the exact opposite. These acts united the colonies and sped up the creation of the Continental Congresses.

Eventually, the fiscal policy debate became a constitutional and philosophical debate on sovereignty, rights and self-governance. The First and Second Continental Congresses formalized colonial resistance. The Declaration of Independence in 1776 was the ultimate separation from British rule. Taxation, then, was not merely the spark of the American Revolution — it was the prism through which colonists began to express a new vision of political legitimacy and governance, one that would become the foundation of the United States of America.

Chapter Two: Investigating the Process of Founding the USA

Chapter Two: Investigating the Process of Founding the USA

Introduction

The founding of the United States was not a sudden political event, nor the result of one declaration or military event. Rather it was a cumulative historical process in which constitutional conflict, imperial taxation, colonial coordination, political argument, and institutional experimentation gradually transformed thirteen British colonies into a new political union. Therefore, the process of the United States' founding must be observed in the context of the consecutive documents that mirrored the stages of such a transformation, from the colonial protest against parliamentary taxation to the establishment of the first constitutional structure of the union under the Articles of Confederation (National Archives, 2024b; National Archives, 2022a; National Archives, 2022b; National Archives, 2023).

This chapter explores the process through a historical-analytic reading of key documentary sources. It begins with the British parliamentary taxation measures that led to the constitutional crisis, then turns to the documents of the First and Second Continental Congresses, and then analyzes the Declaration of Independence and the Articles of Confederation as decisive moments in the emergence of the United States as both an independent and institutionalized political entity. Thus, the chapter does not consider the founding as a single revolutionary act but as a documented transition from imperial conflict to nation-building (Office of the Historian, 2016; UK Parliament, 2023).

2.1. Methodological Framework: The Historical-Analytical Approach

In this chapter the historical-analytical approach is used because the subject studied is related to chronology and interpretation. Historically, the method enables the researcher to follow the sequence of events and texts that contributed to the movement from colonial dependency to political independence. It enables the researcher to interpret the content of each document in its historical context, its political purpose, and its constitutional implications, analytically. Therefore, the approach is not merely descriptive, but explicative, illustrating how language, claims, and decisions within the documents played a role in the creation of a new state (National Archives, 2024b; Office of the Historian, 2016). The historical dimension of the methodology is particularly significant, as the documents examined in this chapter come from different phases of the revolutionary era. First Continental Congress (1774) September 5 – October 26, 1774 the Second Continental Congress met on May 10, 1775. When the Articles of Confederation were ratified on March 1, 1781, it became the Confederation Congress. This timeline shows that the documentary basis of the American founding did not appear overnight, but developed over a number of years as the crisis deepened and colonial institutions assumed broader powers (National Archives, 2024b).

The analytical dimension is also necessary, because the documents do not all perform the same function. Some texts are grievances. Some are organization of resistance. Some are justification of separation. Some are attempts to build a functioning political union. Thus, reading them analytically means to identify the political logic of each document and to locate it within the larger process of state formation. Hence, the historical-analytical approach allows us to comprehend not only what happened but also how gradually the colonists redefined authority, rights, representation, sovereignty, and union (Library of Congress, 2021a; National Archives, 2022a; National Archives, 2022b; National Archives, 2023).

2.2. Data Gathering Tools: Documentary Sources

The main tool of data collection in this chapter is documentary sources. They are not secondary summaries or later historical interpretations but original or archival materials, official reproductions and institutional descriptions preserved by national repositories such as the U.S. National Archives, the Library of Congress, the Office of the Historian of the U.S. Department of State and the UK Parliament. Since the chapter concerns the political and constitutional process of founding the United States, documentary evidence is particularly appropriate, as the founding was articulated in petitions, resolutions, declarations, congressional proceedings, and constitutional texts (National Archives, 2022b; National Archives, 2023; Office of the Historian, 2016; UK Parliament, 2023). The documentary corpus employed here is composed of four major source groups. The first group is comprised of British parliamentary taxation acts and official materials relating to imperial taxation after 1763. The second group comprises the chief documents and records of the First and Second Continental Congresses. The third group has focused on the Declaration of Independence as the statement that explained the reasons for separation. The fourth group consists of the Articles of Confederation, the first constitutional framework for the union of the thirteen states (National Archives, 2024a; National Archives, 2024c; National Archives, 2022a; National Archives, 2022b; National Archives, 2023).

Documentary sources are especially useful methodologically because they retain the language of the actors themselves. They illustrate how the colonists articulated their grievances, how they legitimized resistance, how they negotiated unity, and how they theorized political authority. In other words, these texts were not merely reporting the process of foundation, they were in fact constituting it. Thus, the documents are both information sources and objects of analysis, as each of them participated in the formation of the revolutionary movement and the institutional emergence of the United States (Library of Congress, 2021a; National Archives, 2022b).

2.3. The Imperial Crisis after 1763: Historical Background of the Founding

Any historical analysis of the founding of the United States must begin with the imperial situation created by the Seven Years' War. That war left Britain with greater territorial holdings in North America but also with grave financial burdens and new administrative problems. The British government responded by demanding greater imperial supervision and increased revenue from the colonies. The new tax policies imposed on the colonies after 1763 were central to the stationing of a large army in North America and the fiscal consequences of war (Office of the Historian, 2016; UK Parliament, 2023).

It was decisive historically because this post-war shift changed the previous balance between Britain and its American colonies. Before the 1760s, imperial governance often allowed a good deal of leeway to local colonial legislatures. However, after 1763 Parliament moved towards more direct assertion of authority. The relatively loose imperial relationship turned into a more centralized and interventionist one. While taxation was not the single cause of the resultant conflict, it was the most clear and visible manifestation of a wider constitutional struggle over who had the right to legislate for the colonies and under what circumstances that legislation could be considered legitimate (Office of the Historian, 2016; UK Parliament, 2023).

What is important about this context for the founding process is that the American Revolution was not a call for independence, but a protest against imperial restructuring. Initially, the colonies claimed the rights of British subjects and challenged the constitutionality of Parliament's policies. Yet the longer Britain clung to the supremacy of Parliament, the more the colonial opposition moved from protest to organized resistance, and finally to a rethinking of sovereignty itself. Hence, the imperial crisis after 1763 provides the historical foundation upon which the later documents of American nation-building were constructed (Office of the Historian, 2016; UK Parliament, 2023).

2.4. Parliamentary Taxation Acts: From Revenue Policy to Constitutional Conflict

Important documentary sources for the early stages of the founding process are especially the British parliamentary taxation acts, including the Stamp Act of 1765, the Townshend duties of 1767, and the tea policy that helped spark colonial protest in 1773. The UK Parliament notes that the Stamp Act was passed on March 22, 1765, to raise revenue by imposing a tax on legal and official papers and publications circulated throughout the colonies. The Office of the Historian notes that parliamentary taxation was also a significant issue in the worsening imperial crisis (Office of the Historian, 2016; UK Parliament, 2023).

The Stamp Act was a watershed moment in history because it affected the colonies' everyday legal, commercial and printed life. It was perceived as such, not as a distant regulation of trade, but as an immediate intervention in colonial society. But the repeal of that tax did not settle the basic problem, for the more fundamental question was whether Parliament had the right to impose internal taxes on colonists who had no representatives in Parliament. The conflict was reignited and escalated with the subsequent Townshend duties in 1767 and the subsequent tea policy of the East India Company, demonstrating that the conflict was structural rather than temporary (Office of the Historian, 2016).

From a historic-analytic perspective, these taxation acts must be considered as more than fiscal measures. In practice they are constitutional documents in so far as they disclose Britain's attempt to redefine the legal basis of imperial authority. By asserting the right to tax the colonies directly, Parliament claimed a kind of sovereignty that the colonists increasingly denied. The basis of colonial resistance was therefore a theory of consent. Taxes could not be legitimate unless imposed through representatives chosen by the people on whom they were levied. This is the reason why the slogan "no taxation without representation" became historically powerful. It embodied a wider constitutional argument about rights, consent and the boundaries of metropolitan power (Office of the Historian, 2016; UK Parliament, 2023).

Analytically, the parliamentary acts also cast light on why the founding of the United States has to be interpreted as a progressive radicalization . The colonies did not start by rejecting monarchy or union with Britain altogether. Rather, they took issue with some measures they deemed unconstitutional. These measures, however, were an expression of Parliament's deeper claim to supremacy, and colonial resistance gradually moved from opposition to particular taxes to a challenge to the legitimacy of imperial rule. In this regard, the taxation papers mark the beginning of the establishment process: they created the ideological and institutional conditions for colonial unity and ultimately independence to be conceivable (Office of the Historian, 2016; UK Parliament, 2023).

2.5. The First Continental Congress: Organizing Resistance and Defining Colonial Rights

The First Continental Congress represented a new step in the evolution of colonial protest to intercolonial political organization. Congress met from September 5 to October 26, 1774, in response to calls from several colonies for a general congress, the National Archives notes. Its importance lies not in an immediate declaration of independence, but in that it brought the colonies together in a common deliberative body that was able to articulate shared grievances and coordinate strategies (National Archives, 2024a; National Archives, 2024b).

Historically, the First Continental Congress was born out of what the colonists saw as oppressive British policies, particularly those implemented after the Boston Tea Party. It was the first sustained arena where delegates from several colonies sought to develop a unified constitutional and political response. For the Congress is a point of transition from sporadic resistance to organized mass action. It suggested that the colonies were not simply reacting within their local frameworks, but were beginning to act as part of a larger political community (Library of Congress, 2021b; National Archives, 2024a).

Among the most important outputs of the First Continental Congress was the Declaration and Resolves of October 14, 1774. The delegates approved a number of resolves that defined colonists' rights and justified resistance to British policies that violated them, the National Archives says. Most important of all, Parliament was denied legitimate authority in the colonies over issues which the colonists considered to be internal issues involving their constitutional rights. This document is historically significant because it anticipates later revolutionary language, but it does so within a rights-based protest rather than a framework of outright independence (National Archives, 2024a).

Just as important is the Continental Association, adopted October 20, 1774. The Association established a coordinated program of economic pressure through non-importation, non-consumption, and non-exportation, as shown in the Journals of the Continental Congress preserved by the Library of Congress. The reason this document mattered in the past was that it made enforcement protest organized. Resistance was no longer rhetorical, but a system of disciplined economic action, exercised through colonies. Thus, Congress was starting to function as a sort of quasi-governmental body in coordinating colonial behavior on a continental scale (Library of Congress, 1904/2021, Vol. 1; Library of Congress, 2021b).

One must read the First Continental Congress analytically as the moment when colonial resistance became politically self-conscious. Its papers had not yet declared independence from Britain, but they had taken an important constitutional step: denying the unlimited authority of Parliament and asserting that legitimate government rested on established rights and consent. This was a great shift as it changed the dynamic of colony and empire from one of petitioning subjects to that of a people defending constitutional liberties. The Congress thus occupies an intermediate but foundational position in the process of American founding: it did not create a new state, but it created the political language and machinery through which such a state could later be imagined (Library of Congress, 2021b; National Archives, 2024a).

2.6. The Second Continental Congress: From Protest Body to Revolutionary Government

The character of colonial politics was transformed at a crucial moment, the meeting of the Second Continental Congress on May 10, 1775. By the time it met, armed conflict had already begun at Lexington and Concord. As a result, Congress could no longer be a mere assembly of protest. It became more and more the central organ directing resistance, organizing war and managing the political transition to independence and union (National Archives, 2024b).

This Congress was historically held in the setting of an increasing crisis. Its members had to deal with the need to coordinate military defense, preserve colonial unity and react to the breakdown of trust between Britain and the colonies. One important step was the commissioning of George Washington as commander in chief, on June 19, 1775, a move that helped nationalize the armed struggle by linking New England's conflict with the southern colonies through a shared military leadership (Library of Congress, 2025).

At the same time Congress was still seeking reconciliation. The Olive Branch Petition, adopted and signed in July 1775, is described by the National Archives as a last attempt at happy and permanent reconciliation with King George III. Congress supported the petition partly in order to hold unity among the delegates and among colonists not yet ready to declare independence. This paper shows historically that the path to independence was neither immediate nor unanimous. Even after the fighting had begun, many leaders of the colonies still hoped to preserve a relationship with the Crown if the constitutional abuses could be corrected (National Archives, 2024c).

But this is the same congress that also issued, in 1775, the Declaration of the Causes and Necessity of Taking Up Arms. The Library of Congress makes this document available as a statement of the causes of the American rebellion and the necessity for armed resistance. The concurrent existence of the Olive Branch Petition and the Declaration of Causes is in an analytical sense extremely instructive. It shows that the Second Continental Congress lived in a time of transition between allegiance and revolution. The colonists had not given up hope of reconciliation, but they had already started to rationalize armed resistance as necessary to defend liberty, life, and property (Library of Congress, 2021a; National Archives, 2024c).

As the crisis deepened, the Second Continental Congress assumed more of the functions of government. It coordinated war efforts and communications, diplomacy, and produced documents, not only to the British Crown but also to colonial populations and foreign powers. The records of Congress, as reflected in the National Archives' guide to Record Group 360, bear out this increasing centrality. Thus, the Second Continental Congress is historically to be viewed as the institutional bridge between colonial protest and national government. It was not established as a sovereign legislature, but it evolved into the principal organ of revolutionary authority (National Archives, 2024b).

2.7. The Lee Resolution: The Conceptual Turning Point

The Lee Resolution was a crucial documentary turning point. According to the National Archives, on June 7, 1776, Richard Henry Lee proposed a resolution stating that these united colonies are, and of right ought to be, free and independent states. The same resolution also called for foreign alliances and a plan for confederation (National Archives, 2022a).

Historically, the Lee Resolution is important because it put the three pillars of nation-making — independence, diplomacy, and union — into one program. The first severed the colonies from Britain. The second recognized the need for international legitimacy and alliance.

The third recognized that independence without constitutional coordination would be incomplete. That makes the Lee Resolution one of the clearest markers that the American founding was already being thought of as something more than rebellion. It was designed as the building of a state system that could operate both internally and externally (National Archives, 2022a).

Analytically, the importance of the Lee Resolution is that it formalizes revolutionary feeling into a political goal. Congress had issued complaints, petitions, and military justifications before June 1776. But Congress, with Lee's proposal, presented itself with the clear question of statehood. That changed the political dialogue. Crisis was no longer a possibility that implied independence; it was a proposition to be debated, accepted, justified, and institutionalized. The resolution therefore lies at the exact juncture when colonial resistance becomes an overt project of national foundation (National Archives, 2022a).

2.8. The Declaration of Independence: Justifying Separation and Defining Political Legitimacy

The Declaration of Independence, adopted July 4, 1776, is perhaps the best known of the founding documents, but its historical significance is more apparent when read in connection with the preceding congressional developments. Although the independence clause of the Lee Resolution was not adopted until July 2, the National Archives explains that Congress had already, on June 10, appointed a committee of five to prepare a statement explaining the reasons for independence. This meant that the document was not a sudden expression of revolt, but a well-prepared explanation of a political decision that was already taking shape (National Archives, 2022b).

Historically, the Declaration spoke to several audiences at once. It addressed the

American people, explaining the justification for the break with Britain; foreign powers, explaining the legal and moral basis of the new states' claim to independence; and posterity, articulating the principles upon which legitimate government rests. The National Archives transcription emphasizes that in the colonies, it was necessary, out of respect to the opinions of mankind, to declare the causes which impelled them to separation. Therefore, the Declaration served as a political statement to both domestic and international audiences (National Archives, 2026).

The document can be analyzed analytically in three key parts. First, it provides a theory of government based on equality, natural rights and consent. The legitimate object of government is to secure rights, and whenever it is destructive of these ends, the people have a right to reform or abolish it. Second, it cites the grievances against King George III to show a pattern of mistreatment and to prove that separation was warranted by experience as well as by principle. Thirdly, it proclaimed the colonies publicly to be free and independent states. The tripartite structure indicates that the Declaration is not only rhetorical but also juridical and philosophical: it connects principle, evidence, and political conclusion (National Archives, 2022b; National Archives, 2026).

From a historical-analytic point of view, the Declaration is the text that gives the American founding its universal tongue. The rights had previously been claimed as liberties of Englishmen or as colonial constitutional rights. In contrast, the Declaration places the American cause within a broader lexicon of natural rights and popular sovereignty. That was quite a change. This made it possible to portray the colonial struggle as a real revolution for ideas that were available to all and not just a struggle within the British Empire. Thus, the Declaration transformed a colonial dispute into an act of founding with philosophical and diplomatic scope (Library of Congress, 2021d; National Archives, 2022b).

At the same time, the Declaration is not to be read as the end of the founding process.

It declared independence, but did not offer a complete constitutional basis for union. It established a new status in international and political terms, but the problem of how the states would cooperate institutionally was not solved. This is exactly why the reference to a plan for confederation in the Lee Resolution was so important, and why the Articles of Confederation became the next important step in the process (National Archives, 2022a; National Archives, 2023).

2.9. The Articles of Confederation: The First Constitutional Form of the United States

It is impossible to understand the founding without beginning with the Articles of Confederation, the first constitutional framework of the United States. The Articles were adopted by the Continental Congress on November 15, 1777, and ratified by all 13 states, going into effect on March 1, 1781, according to the National Archives. They lasted until 1789 when the current U.S. Constitution took effect (National Archives, 2023).

The time between adoption and ratification is also historically significant. It means that unity of state was not a given even after declaration of independence. The colonies had become states, each interested in its own interests, rights and sovereignty. Then there remained to pave the road from popular resistance to institutional unification. The Articles are important for establishing a system of administration and for demonstrating the challenge of turning revolutionary unity into an operational constitutional order (National Archives, 2023).

Analytically, the Articles created a confederation, not a consolidated national government. The states created a league of friendship, retained broad powers, and were represented equally in Congress rather than by population. This is a deep historical lesson from the imperial conflict: the founders feared concentrated authority. They had opposed what they viewed as parliamentary overreach and executive abuse. They preferred a union that would safeguard state autonomy, but would enable cooperation in war, diplomacy and a few other collective issues. The constitutional weakness of the Articles was not, therefore, accidental but the consequence of revolutionary suspicion of central power (National Archives, 2023; National Archives, 2014/2026).

The Articles also demonstrate the founders recognized the necessity of unification. But independence alone would not guarantee military coordination, or diplomatic recognition or inter-state cooperation. Collective activity needs to be structured. In that sense, the Articles are a crucial step in the founding process: they institutionalize the existence of the United States, however inadequately. They made independence a working political arrangement, not just a statement. Thus, historically, the Articles were the first successful constitutional articulation of the union envisioned in revolutionary speech (National Archives, 2022a; National Archives, 2023).

The failings of the Articles are well known and would be addressed by later constitutional developments. But these limitations should not overshadow the document's fundamental place in a historical-analytical reading. The Articles showed that the states could bind themselves together in a common framework and act as the United States of America. Hence they do not relate to the aftermath following the founding, but to the process of founding itself. Without them, there would have been no formal constitutional body for independence to operate through (National Archives, 2023).

2.10. Historical Synthesis: The Founding as a Multi-Stage Documentary Process

Taken together, these documents show the gradual establishment of the United States. The imperial dilemma of legitimacy is the parliamentary taxing measures. The First Continental Congress represents the start of organized intercolonial opposition. One of the central cases of this move from petitions to military and political leadership is the Second Continental Congress. The Lee Resolution is one platform of independence, foreign alliance and confederation. The Declaration of Independence legitimizes secession and proclaims the new states. The Articles of Confederation were the first constitutional union between them (National Archives, 2024a; National Archives, 2024b; National Archives, 2022a; National Archives, 2022b; National Archives, 2023; Office of the Historian, 2016; UK Parliament, 2023).

This sequence shows that the United States was founded as much by documents as by battles. The context was composed of military conflict, but the political meaning of that conflict was constituted in texts. Petitions, resolves, declarations, constitutional articles were the language of the transformation of grievances into claims, of claims into principles, of principles into independence, of independence into institutional union. Thus, documentary production was a revolutionary act itself (Library of Congress, 2021a; National Archives, 2022b; National Archives, 2023).

The historical-analytical approach also shows that the process was not linear in a too simple sense. There was reticence. There was duality. There was experimentation. Side by side were the Olive Branch Petition and the Declaration of the Causes and Necessity of Taking Up Arms. The colonies fought for rights, before fighting for independence. They declared independence before they had agreed on a permanent constitutional structure. These tensions are not signs of inconsistency but rather the marks of a real historical transition where political actors gradually moved from imperial belonging to national self-definition (Library of Congress, 2021a; National Archives, 2024c; National Archives, 2022a; National Archives, 2022b).

Conclusion

It has been argued in the present chapter that the process of founding the United States can be best understood through a historical-analytical examination of its principal documentary sources. British parliamentary taxation measures after 1763 altered the relationship between Parliament and the colonies, creating a constitutional crisis. The First Continental Congress transformed local grievances into a concerted resistance and a common language of rights. The Second Continental Congress moved from protest to slowly assume the functions of a revolutionary government. The Lee Resolution cemented the program of independence, foreign alliance and confederation. The Declaration of Independence supplied the ideological and legal justification for separation. Finally, the Articles of Confederation were the first constitutional form of the union of the thirteen states (National Archives, 2024a; National Archives, 2024b; National Archives, 2022a; National Archives, 2022b; National Archives, 2023; Office of the Historian, 2016; UK Parliament, 2023).

And so, the founding of the United States cannot be reduced to a single date, a single battle, or a single document. It was a process of layers through which colonies passed from protest to coordination, from coordination to separation, from separation to constitutional organization. The documents examined in this chapter both record that progression and, more importantly, helped to bring it about. Through them one can see how a disagreement over taxation and authority turned to the formation of a new political order: the United States of America (National Archives, 2022a; National Archives, 2022b; National Archives, 2023).

General Conclusion

This study examined the impact of British taxation policies on the American colonies and the extent to which these policies played a role in the American War of Independence. It sought to know why Britain had levied heavy taxes on its American colonists, how the colonists had reacted to these actions, and how specific events such as the Boston Tea Party and British sanctions on the Boston community accelerated the road to open war and eventually independence.

The study was intended to evaluate the economic reasons for the taxation practices of the British, explore the effect of specific taxes on colonial opposition, highlight the significant events which led to the struggle and analyze the founding documents which led to the establishment of the United States.

To investigate these concerns, the historical-analytical method was used in the study which was the most appropriate method for the nature of the subject matter, analysis of historical events and understanding the changes of the studied period. Data collection from various documentary and historical resources were used including British acts of legislation, colonial records, and key founding papers of the First and Second Continental Congresses such as the Declaration of Independence and the Articles of Confederation.

The analysis revealed that the major cause of Britain's imposition of taxes on its American colonies was the catastrophic financial crisis following the Seven Years' War (1756–1763). The British Parliament, having spent huge quantities of money defending and expanding its North American colonies, tried to recoup its losses through a succession of legislative acts — the Sugar Act of 1764, the Stamp Act of 1765, the Townshend Acts of 1767, and so forth. These restrictions represented a great economic burden for the colonists and they affected almost every aspect of the colonists' daily and civil life. But the study also revealed that the colonists resented these taxes and organized opposition against these. The study also found that Britain's harsh reaction to resistance in the colonies, and especially to the Boston community with sanctions, widened the divide between the colonies and the crown and hastened the road to armed conflict. Instead of crushing the rebellion, these measures had the effect of uniting the colonies in common ideas of representation, autonomy, and self-government — ideas that would eventually be enshrined in the founding documents of the United States.

In conclusion, the present study has shown that the taxation policies of the British were not only an economic grievance but a fundamental political trigger that transformed colonial discontent into a revolutionary movement and ultimately led to the establishment of a new and independent nation ,the United States of America.

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ملخص

حرب السنوات السبع (1756-1763) التي خاضتها بريطانيا ضد فرنسا ولاحقًا ضد إسبانيا للسيطرة على المستعمرات الأمريكية انتهت بانتصار بريطانيا على القوتين الأخريين. ومع ذلك، دفعت هذه الانتصار بريطانيا إلى حافة الإفلاس بسبب النفقات التي أنفقت على هذه الحرب. من أجل تعويض خسائر ميزانيتها، أصدرت الملكية البريطانية سلسلة من القوانين، مما أدى إلى دفع المستعمرين ضرائب باهظة مقابل حمايتهم من الغزاة الآخرين. الهدف الرئيسي من هذه الدراسة هو التحقيق في تأثير هذه الضرائب على تأجيج الاستياء المتزايد والثورة في المستعمرات ضد بريطانيا. بالإضافة إلى ذلك، تستكشف هذه الدراسة كيف أدت هذه الضرائب إلى حرب الاستقلال الأمريكية. من أجل التحقيق في أسباب هذا الصراع، استخدم البحث تقنيات الأساليب التاريخية-التحليلية. البيانات التي خضعت لهذا الدراسة تم استخراجها من مصادر وثائقية وأرشيفية. كشفت نتائج هذه الدراسة أن سلسلة من الظلم بما في ذلك الضرائب الثقيلة والأفعال غير المقبولة التي عانت منها المستعمرات أدت إلى الثورة ضد بريطانيا، وفي النهاية إلى ولادة أمة جديدة، الولايات المتحدة الامريكية .

الكلمات المفتاحية: قوانين الطغيان، حرب السنوات السبع، الضرائب والتمثيل، حرب الاستقلال .