Quote 1:

“To lay taxes to provide for the general welfare of the United States, that is to say, “to lay taxes for the purpose of providing for the general welfare.” For the laying of taxes is the power, and the general welfare the purpose for which the power is to be exercised. They are not to lay taxes ad libitum for any purpose they please; but only to pay the debts or provide for the welfare of the Union. In like manner, they are not to do anything they please to provide for the general welfare, but only to lay taxes for that purpose. To consider the latter phrase, not as describing the purpose of the first, but as giving a distinct and independent power to do any act they please, which might be for the good of the Union, would render all the preceding and subsequent enumerations of power completely useless….It would reduce the whole instrument to a single phrase, that of instituting a Congress with power to do whatever would be for the good of the United States; and, as they would be the sole judges of the good or evil, it would be also a power to do whatever evil they please.”


Quote 2:

“War, indeed, and untoward events, may change this prospect of things, and call for expenses which the imposts could not meet; but sound principles will not justify our taxing the industry of our fellow citizens to accumulate treasure for wars to happen we know not when, and which might not perhaps happen but from the temptations offered by that treasure. These views, however, of reducing our burdens, are formed on the expectation that a sensible, and at the same time a salutary reduction, may take place in our habitual expenditures. For this purpose, those of the civil government, the army, and navy, will need revisal.”

http://oll.libertyfund.org/quotes/170 Jefferson’s first annual message to Congress (1801)

Quote 3:

“DEAR SIR

you will have learnt that an act for internal improvement, after passing both houses, was negatived by the President. the act was founded avowedly on the principle that the phrase in the constitution which authorises Congress ‘to lay taxes to pay the debts and provide for the general welfare’ was an extension [——] of the powers specifically enumerated to whatever would promote the general welfare; and this, you know, was the federal doctrine: whereas our tenet ever was, and indeed it is almost the only landmark which now divides the federalists from the republicans, that Congress had not unlimited powers to provide for the general welfare, but were restrained to those specifically enumerated; and that, as it was never meant they should provide for that welfare but by the exercise of the enumerated powers, so it could not have been meant they should raise money for purposes which the enumeration did not [——] place under their

Monticello. [before 6 June 1817]
action: consequently that the specification of powers is a limitation of the purposes for which they may raise money.”

http://tjrs.monticello.org/letter/2031 Letter to Albert Gallatin