**THE SUGAR ACT OF 1764**

 The Molasses Act of 1733 had called for a tax of sixpence per gallon on non-British sugar and molasses imported into the North American colonies. This measure had been proposed by sugar growers in the British West Indies who wanted Parliament’s assistance to force the colonies to buy their produce, not the less expensive sugar of the competing Spanish and French islands. The sixpence tax was high and, if strictly enforced, would have caused severe hardship for the New England distilleries. Rum was the great social drink of the day and was much in demand throughout the colonies, but heavy taxation could put the beverage out of the reach of many in the lower reaches of society.

 The ever-frugal New Englanders worked their way around the tax by smuggling, and bribing customs officials. British enforcement officers were aware of what was happening, but followed London's tacit “salutary neglect" of the colonies. Merchants on both sides of the Atlantic were prospering, so why rock the boat?

In 1764, Prime Minister George Grenville was in a boat-rocking mood when he faced the huge public debt accumulated during the recently concluded French and Indian War. He identified and Indian War. He identified a ready source of revenue in the old Molasses Act and succeeded in changing its provisions to include the following:

1. The original tax of sixpence per gallon was cut in half, but the government

fully intended to collect the three-pence duty

1. The list of taxable items was expanded far beyond sugar — specified wines

and cloth, coffee, tropical foods and silk were now subject to importation duties

1. American exports, notably iron and lumber, were subjected to close supervision. Shippers were required to complete a cumbersome bonding procedure before loading their cargoes.

 Enforcement of the Sugar Act caused immediate economic hardship in New England and the Middle Colonies. Rum distilling slumped badly and colonial exports overall dropped sharply. The slowing economy was further impacted by currency contraction as people, uncertain of the future, tried to keep their money. Efforts were made to settle debts with paper money

 Bitter Yankee distillers helped to arrange a non-importation boycott of British goods. That idea, adopted by a town meeting of Bostonians, later spread to other areas in New England and New York.

 Most Americans of the day agreed that Parliament had the right to regulate trade for the empire, as they had done with the Molasses Act of 1733 and the earlier Acts of Trade. However, the Sugar Act was not trade regulation. Its specific aim was to raise revenue. Americans were accustomed to being taxed by their own assemblies, but not by a faraway Parliament where they were not represented. It was during the protests of 1764 the cry of “no taxation without representation" was first widely heard.

 The impact of this legislation was magnified by other unpopular programs being introduced by the Grenville government at essentially the same time