

alties and forfeitures, and of being sued for all the balance and penalty due or to become due on each share, as the original subscriber would have been.

SECT. 5. *And be it further enacted by the authority aforesaid,* That the seventh section of the act to which this is a supplement be and the same is hereby repealed. Seventh section repealed

FRED'K SMITH, *Speaker*
of the House of Representatives.

WM. G. HAWKINS,
Speaker of the Senate.

APPROVED—the seventh day of April, Anno Domini one thousand eight hundred and thirty.

GEO. WOLF.

No. 193.

AN ACT

Graduating the duties upon wholesale dealers and retailers of merchandize; and prescribing the mode of issuing licenses and collecting said duties.

SECT. 1. *Be it enacted by the Senate and House of Representatives of the commonwealth of Pennsylvania in general assembly met, and it is hereby enacted by the authority of the same,* That every person who shall deal in the selling of any goods, wares and merchandize, wines or distilled liquors, drugs or medicines, except such as are the growth, produce or manufacture of the United States, and except such as are sold by auctioneers, under licenses or commissions granted to them pursuant to law, and by licensed tavern keepers, shall on or before the first day of September, eighteen hundred and thirty, and on or before the first day of May in each year thereafter, take out from the treasurer of the proper city or county a license for vending such foreign merchandize or liquors, which license shall be in the following form, to wit: “ COUNTY, ss. has paid to me for the use of the commonwealth, dollars, which entitles him to wholesale or retail foreign merchandize and liquors as a wholesale dealer or a retailer of foreign merchandize and liquors of the class, within the county of for one year from the first day of September, (or May as the case may be,) one thousand eight hundred and A B Treasurer of county.”

Dealers to take out license.

Form.

Provided.

Provided always, That the sale of liquors shall not be hereby authorised in measures less than those of one

Physicians,
&c. excluded
from certain
provision.

2d proviso.

Term of
licenses.

3d proviso.
Goods may
be sold with-
out license,
in same form
as imported.

Constables
to furnish
lists under
oath to clerks
of courts, 1st
day of third
term this
year, and of
first term
annually.

Capital of
respective
classes.

Proviso.
Feme sole
traders and
single wo-

quart, and that nothing herein contained shall be construed to extend to physicians, apothecaries, surgeons or chemists as to any wines or spirituous liquors which they may use in the preparation or making up of medicines for sick, lame or disordered persons: *And provided also*, That the licenses issued on the first of September next, shall be for the term of eight months, and expire on the first day of May ensuing, and be paid for that period in proportion to the rates for such licenses hereafter fixed by this act, and at the expiration of said time all such licences shall be issued from the first day of May, for the term of one year, unless in case of wholesale dealer or a retailer commencing after said date, as provided hereafter by this act: *Provided*, That nothing in this act shall be taken or construed so as to require the importer of foreign goods disposing of the same in the form in which said goods are imported, to take out a license for vending the same.

SECT. 2. *And be it further enacted by the authority aforesaid*, That it shall be the duty of the constable or constables of each township, borough or ward of the counties and cities of this commonwealth, once in each year to make under oath or affirmation a list of all the wholesale and retail dealers as aforesaid described and defined, dealing within their respective districts, as far as they can ascertain the same, and deliver the said list to the clerk of the court of quarter sessions or to the clerk of the mayor's court of the proper city or county, on or before the first day of the third term of the court in this year, and on or before the first day of the first term of the court in each year thereafter, to be filed and entered of record by said clerk.

SECT. 3. *And be it further enacted by the authority aforesaid* That all persons dealing as aforesaid shall be classed according to the amount of annual sales by them respectively made and effected, in the manner following, that is to say, those who are esteemed and taken to make and effect annual sales to the amount of fifty thousand dollars shall constitute the first class, those to the amount of forty thousand dollars the second class, those to the amount of thirty thousand dollars the third class, those to the amount of twenty thousand dollars the fourth class, those to the amount of fifteen thousand dollars the fifth class, those to the amount of ten thousand dollars the sixth class, those to the amount of five thousand dollars the seventh class, those to the amount of two thousand five hundred dollars the eighth class; and any dealer to a less amount of annual sales shall be classed in the said eighth class: *Provided*, That any feme sole trader or single woman in this commonwealth, who shall vend foreign merchandize, and whose annual sales shall not

exceed those of the eighth class, shall not be required to take out a license under the provisions of this act.

men of 8th class excepted.

SECT. 4. *And be it further enacted by the authority aforesaid,* That the associate judges and county commissioners of each county within the commonwealth, shall at the third term of the court of common pleas or mayor's court in this year, and the first term in each year hereafter, taking up the returns of said constables from the said returns and their own knowledge, make an accurate and correct list of all merchants trading or doing business within their respective counties or cities, and place each of the said merchants in that class which shall to them appear right and just by the number thereof as provided in the preceding section, according to the amount of sales by them respectively effected annually, as near as the same can be ascertained, not fixing any one of them between any of the classes above described, which said list shall be signed by the associate judges and commissioners or a majority of them, and delivered to the county treasurer on or before the second Monday of the third term in this year, and on or before the second Monday of the first term in each year hereafter; and if it shall thereafter appear that the name of any merchant, taxable under this act, merchandizing as aforesaid, shall not have been returned by said constable, or included by said judges and commissioners, the same may be returned by the county treasurer at any time thereafter, and the said judges and commissioners, upon notice to be given by said treasurer to such merchant, of the time and place of so doing, proceed to classify said merchant as aforesaid.

Associate judges and commis's to classify and make out list.

To be delivered to treasurers.

When.

Omissions.

SECT. 5. *And be it further enacted by the authority aforesaid,* That it shall be the duty of the said judges and commissioners to fix upon some day certain, of which reasonable public notice shall be given, when any of the merchants defined and described in the first section of this act, and required to take out a license as aforesaid, or their agents or attorneys, may appear before the said judges and commissioners, and show the amount of their annual sales during the year previous, and if such merchant shall not so attend, it shall be the duty of the judges and commissioners, from the best information they can have or obtain, to class them as above required, which classification shall be final.

Appeal of merchants from classification.

SECT. 6. *And be it further enacted by the authority aforesaid,* That from and after the said first day of September, every merchant dealer as aforesaid, who shall have been estimated and taken as belonging to the first class, shall pay for license as aforesaid the sum of fifty dollars, those of the second class forty dollars, those of the third class

Rate at which licenses shall issue for the several classes.

thirty dollars, those of the fourth class twenty-five dollars, those of the fifth class twenty dollars, those of the sixth class fifteen dollars, those of the seventh class twelve dollars and fifty cents, those of the eighth class ten dollars, and any person commencing retailing after the time at which licenses are issuable under this act, shall take out a license from that time until the next yearly issuing thereof, for which period he shall pay at the rate of twenty dollars for the whole year.

For less than a year.

Clerks of courts to transmit lists to Aud. Gen. & respective treasurers.

SECR. 7. And be it further enacted by the authority aforesaid, That it shall be the duty of the respective clerks of the several mayors' courts and courts of quarter sessions within this commonwealth, immediately after receiving from the said judges and commissioners the lists containing the names of the wholesale dealers and retailers of foreign merchandize within their respective counties, together with the classification aforesaid, to transmit to the Auditor General and the treasurer of their respective city or county duplicate copies of the same, under the seal of court, and it shall be the duty of the Auditor General to charge the treasurers of the said cities or counties with the amount payable by the several persons mentioned in said lists, from the payment of which the said treasurers shall be exonerated only by procuring satisfactory evidence to the accounting department that the person or persons so returned were not wholesale dealers and retailers of foreign merchandize or liquors, according to the true intent and meaning of this act, or that it was impracticable to collect and recover the same.

Duty of Auditor General.

Treasurers to institute suits against delinquents under 2d section of act of 4th March, 1824.

SECR. 8. And be it further enacted by the authority aforesaid, That it shall be the duty of the proper city or county treasurer, on the first day of October, in this year, and on the first day of June in each year hereafter, to make out a correct list of all those who have not paid the duty and obtained license, and it shall be the duty of such city or county treasurer to institute a suit against such delinquents, under the directions of the second section of the act of the fourth of March, one thousand eight hundred and twenty-four, entitled "A supplement to the act laying a duty on retailers of foreign merchandize," and the per centage recoverable by the said city or county treasurer, from the delinquents for his own use as a compensation for his services in the suits aforesaid, shall be five per cent. in lieu of the ten authorised by the above act.

Per centage reduced to 5.

Clerks to record schedules, &c.
Fees of clerks, trea-

SECR. 9. And be it further enacted by the authority aforesaid, That the respective clerks of the court of quarter sessions and mayor's courts, shall keep a record of the schedules and classifications made under this act, and shall be entitled to the sum of three cents for each name registered and returned by virtue of this act, and the res-

pective city and county treasurers shall be entitled to demand and receive from each person to whom they shall deliver a license as aforesaid, the additional sum of twenty-five cents as a compensation for his services in making out, registering and delivering such license, and each constable shall be entitled to receive twelve and an half cents for each name correctly returned in his list, to be paid to the said constable and clerks by the proper city or county treasurer, out of the funds created by this act, and the said county and city treasurers respectively, once in each year, to wit, on or before the second Tuesday of December, shall settle their accounts with the Auditor General, and pay over to the State Treasurer all moneys received by them from dealers in foreign merchandize, in pursuance of this act, deducting therefrom a commission similar to what is now allowed for the payment of moneys arising from tavern licenses, and such settlement and all the remedies and duties in relation thereto, shall be regulated by the provisions of the third section of the act of twelfth of March, eighteen hundred and twenty-five, entitled "An act more effectually to secure the collection of the revenue from tavern licenses, and for other purposes."

urers and constables, how paid.

Treasurers to account with Auditor General annually.

Commission.

Settlement under act of 3d section of act of 12th March, 1825.

SECT. 10. *And be it further enacted by the authority aforesaid,* That the aforesaid city and county treasurers, previous to entering upon the duties enjoined upon them by this act, shall enter into bonds with sufficient security, conditioned for the faithful performance of their trust to the commonwealth, according to the provisions of the act of fifteenth of April, one thousand eight hundred and twenty-eight, relative to treasurer's bonds, and the regulations prescribed by said act are hereby extended to all bonds to be taken under this act, and in case the bonds required as above are not transmitted within one month after the appointment of the said city or county treasurers, it shall be the duty of the Auditor General to give notice to the county commissioners, who shall forthwith proceed to remove said officer so neglecting or refusing to give bond, from his said office, and appoint some other person in the place of him so removed.

Treasurer's bond, under act of 1st April, 1828.

If treasurers do not forward bond within one month, to be removed.

SECT. 11. *And be it further enacted by the authority aforesaid,* That the act of the second of April, eighteen hundred and twenty one, entitled "An act laying a duty on the retailers of merchandize," and the first section of the act of fourth March, eighteen hundred and twenty-four, supplementary thereto, and such parts of said last act as are inconsistent with the provisions of this act, are hereby repealed: *Provided always,* That such repeal shall not have any effect upon duties now payable, or accruing under said act, or upon any remedies or actions for the

Act of 2d April, 1821, and part of supplement repealed.

Proviso. Not to affect duties now due.

the recovery of the same, or to diminish the liability of any retailers or officers under said act, now responsible for said duties, or the collection thereof.

FRED'K SMITH, *Speaker*
of the House of Representatives.

WM. G. HAWKINS,
Speaker of the Senate.

APPROVED—the seventh day of April, A. D. one thousand eight hundred and thirty.

GEO. WOLF.

No. 194.

AN ACT

To incorporate the Beaver Meadow rail road and coal company.

SECT. 1. Be it enacted by the Senate and House of Representatives of the commonwealth of Pennsylvania in general assembly met, and it is hereby enacted by the authority of the same, That Jacob Holgate, John Purdon, Samuel Badger, and John Conard, of Philadelphia, William G. Scott, Joel Jones, and Owen Rice, from Northampton county, be and are hereby appointed commissioners to do and perform the several things hereinafter mentioned, that is to say, they or any two of them shall procure a sufficient number of books, and in each of them enter as follows: "We whose names are hereunto subscribed, do promise to pay to the president and directors of the Beaver Meadow rail-road and coal company, the sum of fifty dollars for every share by us subscribed, in such manner and proportions and at such times and places as shall be determined on by the said president and directors, in pursuance of an act, entitled "An act authorising the Governor to incorporate the Beaver Meadow rail-road and coal company." Witness our hands the day of Anno Domini one thousand eight hundred and ," and shall give notice in at least one of the newspapers printed in the county of Northampton, and two of the daily newspapers printed in the city of Philadelphia, for at least three weeks, of the times when and places where some one or more of the aforementioned commissioners will attend, and receive

Commissioners to open books.

Form of subscription. \$50 per share.

Notice in Northampton and Philadelphia.