

CHAPTER LXXXV.

AN ACT FOR GRANTING AN IMPOST UPON WINES, RUM, BEER, ALE, CIDER, &c., IMPORTED, RETAILED AND SOLD IN THIS PROVINCE AND TERRITORIES.

In testimony of our respect and regard to our proprietary and governor and his heirs, and for his and their supply and support:

[Section I.] We the representatives of the freemen of this Province and Territories do entreat our Proprietary and Governor, that it may be enacted and be it enacted by the Proprietary and Governor, by and with the advice and consent of the freemen of the said Province and Territories in General Assembly met, and by the authority of the same, That from and after the publication of the present act there shall be throughout this province and territories raised, levied, collected and paid unto the proprietary and governor, his heirs and assigns, during the space of two years after the said publication for all wines, rum, brandy, beer, ale, cider and other goods and merchandises herein mentioned, the several rates and duties hereinafter expressed, and in manner and form following: (That is to say) for all Maderia and other wines of the Western Islands imported from the place of growth directly by vessels, the major part of whose owners are inhabitants of this government, shall be paid twenty shillings for every pipe; and for all wines imported on any other vessels and directly from the place of growth, three pounds for every pipe and for all Madeira and other wines imported from any other colony or country and not directly from the place of their growth, six pounds for every pipe; and so proportionably for other casks; and for all rum, brandy and other spirits imported directly from the place of growth or where they were made, and belonging wholly and solely to some of the inhabitants of this province or territories and to no other person directly nor indirectly whatsoever, shall be paid one penny for every gallon; and for all rum, brandy and other spirits imported, belonging to any other than

the inhabitants of this province or territories as aforesaid, shall be paid three pence for every gallon. And by inhabitants shall be understood only such as are housekeepers or inhabitants that by their estates or residence are liable to be taxed in the county levies of the said province and territories.

And for preventing the inhabitants entering strangers' goods, whether sent on commission or otherwise, under color of their own:

[Section II.] Be it enacted, That all inhabitants as aforesaid coming to enter any rum, brandy or other spirits with the officer appointed for the same, shall take their solemn attest that all the liquors they shall then enter do wholly belong to themselves and no other person (not inhabiting this province or territories) directly nor indirectly whatsoever; and every inhabitant refusing to take such attest as aforesaid shall pay the whole three pence for every gallon of such liquors; and whosoever in this case shall be proved to have taken a false attest and thereby to have entered strangers' goods under color of their own, shall pay four pence for every gallon so colored, or be sued for the same in an action of debt, and be further prosecuted for taking a false attest, according as is by law provided. And for all rum, brandy and other spirits imported from any other part or place than from the place of growth and where they were made, shall be paid six pence for every gallon by the importer. And in case any of the said wines, rum, brandy or other spirits shall be again exported out of this province or territories into any other colony or place (the Province of West New Jersey excepted), and by good and sufficient evidence it shall fully appear that the duties aforesaid respectively due for the same at importation were well and truly paid, then the merchant or exporter shall and may draw back of the said duties one moiety, he first giving sufficient security that the said wines, rum, brandy or other liquors shall not be again put on shore or expended in any part or place of this province or territories, or of the Province of West New Jersey, after they have been put on board in order to be exported. Also for all sugars imported and not directly from the place of growth shall be paid five shillings for every hundred weight; for all cider imported, except

from the Province of West New Jersey, three shillings per barrel; for every negro, male or female, imported, if above sixteen years of age, twenty shillings; for every negro under the age of sixteen, six shillings; for all deer-skins exported, forty shillings for every hundred pounds value, and the true value thereof shall be given upon the attest of the exporter; for all hides, raw and tanned, exported, two shillings and six pence per hide; all the said sums to be paid by the importer or exporter of the said liquors or goods respectively.

[Section III.] And be it further enacted by the authority aforesaid, That for all strong beer, ale and cider drawn and sold by retail in all or any public house or houses in this province or territories, shall be paid two shillings and six pence for every barrel; and for all wine sold by retail, thirty shillings for every pipe, and so proportionably. And every person within this government that shall sell rum, brandy or other strong liquors under a gallon, without a permit or license from the governor, shall pay for every such offense the sum of five pounds, two-thirds thereof to the use of the governor, and one-third to him or them that will inform and sue for the same.

[Section IV.] And be it enacted by the authority aforesaid, That every person permitted or licensed to retail rum, brandy or other strong liquors under a gallon shall, for all the rum, brandy or other strong liquors which he sells or retails, pay to the governor four pence per gallon; and so proportionably for every greater or less quantity of all and every the wines, spirits, beer, ale, cider and other things respectively charged as aforesaid.

[Section V.] And be it further enacted by the authority aforesaid, That the several rates, duties and charges above mentioned, hereby set upon all and every the said wines, spirits, beer, ale, cider and other goods and commodities which shall be imported and exported as aforesaid, from and after the publication hereof shall, from time to time, be paid to the proprietary and governor, his heirs and assigns, or to such person or persons as he or they shall appoint, by the merchant or merchants, importer or importers of the same respectively, in ready money, upon his or their entry or entries made of the things aforesaid

imported, and before the landing thereof, or be secured to be paid within three months after at farthest; and when entered or paid for and secured as aforesaid, the officer shall give a permit under his hand for landing thereof, at the time such entry is made; but after a true gauge of the liquors before mentioned that pay by the gallon, ten per cent shall be allowed for leakage. And the said rates and duties charged upon wines and liquors retailed, shall from time to time be paid to the proprietary and governor and his heirs and assigns, or to such person or persons as he or they shall appoint; by the retailer or retailers of the same respectively, in ready money, in such sort, manner and way as the proprietary and governor, his heirs and assigns, with advice of his or their council, shall direct and appoint.

[Section VI.] And be it enacted by the authority aforesaid, That if any wine, rum, brandy, cider or other goods, merchandises and things whereof the rates aforesaid are or shall be due, shall at any time hereafter be unshipped to be laid upon the land or put into any house or cellar, or any beer, ale or other liquors be retailed and sold, the respective rates and duties before mentioned due or to be due for the same, not being paid or secured as aforesaid to such person or persons as shall be appointed to collect the same, and a permit as aforesaid not being first had and obtained, that then from and after the publication hereof, all the said wines, rum, brandy, spirits, cider, beer, ale and other goods, merchandises and things whatsoever, as well imported as sold by retail respectively, shall be forfeited to the proprietary and governor, his heirs and assigns, two-thirds part thereof to the proprietary and governor to his own behoof and use, and one-third part thereof to him or them that will seize or sue for the same in an action of debt in any court of this province or territories.

[Section VII.] And be it further enacted by the authority aforesaid, That it shall and may be lawful for all and every officer and officers appointed by the governor to collect, or that shall be concerned in collecting, the imposts and duties hereinabove mentioned, at any time to go on board any ship or vessel and to search the same, and to enter into any house, shop, cellar,

warehouse or other place where he or they may suspect any of the liquors, goods or things aforesaid to be hid or concealed, and to call to his or their assistance any constable or constables of the town or place (who are hereby required to give their assistance) and in case of resistance to break open any such house, shop, cellar, warehouse or other place, having first obtained a warrant from any one of the justices of the peace of the county (who are hereby empowered and required to grant such warrants), and to seize, remove and carry away all such wines, rum or other liquors, or goods as aforesaid, that shall be found concealed contrary to the true intent and meaning of this act, and that shall not be proved to have paid or secured the respective duties herein mentioned and expressed, any law or act to the contrary in anywise notwithstanding.

[Section VIII.] And be it further enacted, That this present act, with the alterations and explanations therein now made, shall continue in force for two years after the publication thereof, and that the former act for granting an impost, &c., made and passed the last sessions [sic] of general assembly for this province and territories, shall till the said publication hereof continue in full force, power and virtue.

Passed November 27, 1700; expired; considered by the Queen in Council February 7, 1705-6, and not acted upon. See Appendix I, Section II, and the Act of Assembly, passed January 12, 1705-6, Chapter 164.

CHAPTER LXXXVI.

AN ACT FOR THE RAISING OF ONE PENNY PER POUND AND SIX SHILLINGS PER HEAD FOR SUPPORT OF THE GOVERNMENT AND PAYMENT OF DEBTS AND DEFRAYING THE NECESSARY CHARGES THEREOF.

Whereas there was an act made at an assembly held the tenth day of the Third month, one thousand six hundred and ninety-nine, entitled "The law for raising one penny per pound and six shillings per head for support of the government and the payment of debts and defraying of the necessary charges