

in being Any thing in this Law or in any other Law of the Province and territories in any wise not withstanding.

A.P.S., Original Laws of Pennsylvania from 1673-1700, f. 199. Act of June 7, 1700, No.1. See Vol. II St.L. 24, ch. XXVII.

CHAPTER 155.

AN ACT FOR GRANTING AN IMPOST UPON WINE, RUM, BEER, ALE & C., & GOODS IMPORTED, RETAILED & SOLD IN THIS PROVINCE & TERRITORIES.

In Testimony of our Respect and Regard to our Proprietary and Governour and his Heirs and for his and their Supply and Support in the Government We the Representatives of the Freemen of this Province and Territories doe intreat our Proprietary & Governour that it may be Enacted & Be it Enacted by the Authority aforesaid, That from and after the publication hereof There shall be throughout this Province and Territories raised Levied Collected and paid unto the Proprietary and Governor his Heirs & Assigns during the space of two years only after the said publication for all sorts of Wines, Rum, Brandy, Beer, Ale, Cider (Cider imported of the growth of West Jersey excepted) and other things herein mentioned the Several Rates and duties herein after expressed, & in manner and Form following - That is to Say All Madera 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 pay but twenty shillings per pipe and all Wines otherwise imported directly from the place of growth three pounds per pipe; For all Such Maderia or other Wines imported from some other Colony or Country and not directly from the place of their Growth Six pounds for every pipe And in case any of the Said Wines so imported shall be again exported out of this Province into any other Colony or Place the Province of West New Jersey excepted and by good & Sufficient Evidence it shall fully Appear that the Duties aforesaid were well and truly paid for the same, then the Merchant or Exporter shall and may draw back of the said duties one Moiety, he first giving good security that the said Wines shall not be again putt on Shoar and imported in any part or place of this

Province and territories or of the Province of West New Jersey after they have been putt on board in order to be exported. Also for all Rum, Brandy and other Spirits Imported directly from the place of Growth or where they were made, in vessels of this Province or Territories shall be paid one penny for every Gallon and for such Rum Brandy to imported in vessels not owned by the Inhabitants of this Province three pence for every Gallon, but if not imported directly from the place of Growth Six pence for every Gallon. For all Sugars Imported and not directly from the place of Growth five Shillings for every hundred weight, For all Cider Imported three Shillings per barrel For every Negroe Male or Female Imported if above Sixteen Years of Age twenty Shillings For every Negroe under the Age of Sixteen Six Shillings, for all Deer Skins exported forty shillings for every Hundred pound Value, for all Hides Raw and tann'd exported, two shillings and Six pence per hide. For all Strong Beer, Ale and Cider drawn and sold by retail in all publick Houses in this Province and Territories two shillings and Six pence per barrel for every pipe of Wine sold by retail thirty shillings per pipe And so in proportion for every greater or lesser Quality of all and every the Wines, Spirits, Beer, Ale, Cider, and other things respectively charged as aforesaid. And be it further Enacted by the Authority aforesaid that the Several Rates Duties and Charges abovementioned hereby Sett upon all and every the said Wines, Spirit, 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 Governour 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 furthest But after a true Gage of the Liquors before mentioned that pay by the Gallon ten percent 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 Governour 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 Governour his Heirs and Assigns with Advice of his or their Council shall direct and Appoint. And be it Enacted by the Authority aforesaid, That if any Wine Rum Brandy or other Spirits Beer Ale Cider or other Liquors or Goods & merchandises or things whereof the Rates aforesaid are or shall be due shall at any time hereafter be unshipped to be laid upon the land or putt into any Warehouse or Cellar or Liquors to be retailed and sold, the Respective Rates & 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, that then from & after the publication hereof All the said Wines, Rum, Brandy, Spirits, Beer, Ale, Cider and other Goods Merchandizes 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 thereof to the Proprietary & Governour to his own behoof and use, and one third thereof to him or them that will seize or sue for the same in an action of Debt in any Court in this Province or Territories.

Every person within this government that shall sell Rum, brandy or other strong Liquors under a gallon without a permitt or License from the Governour shall pay for every such offence the summ of five pounds, two thirds thereof to the use of the governor and one to the Informer or him or them that shall sue for the same - And be it further Enacted by the Authority aforesaid that every person that is permitted or licensed to retail Rum brandy or other strong Liquor under a gallon shall for all the Rum brandy or other strong Liquors which hee sells or retails pay to the Governour foure pound per gallon

A.P.S., Original Laws of Pennsylvania from 1693 to 1700, f. 203.
Act of June 7, 1700, No.2. See Vol. II St.L. 105, ch. XXXV.