

urer to the Governor and council and also to the Assembly for the time being at any time or times when he or they shall be by them or either of them respectively required thereto.

[Section IX.] And be it further enacted by the authority aforesaid, That in case any person shall be sued for anything done in pursuance of this act, such person so sued may plead the general issue and give this act and special matter in evidence and if the plaintiff be cast the defendant shall recover treble damages.

Provided also, That none shall be punished for neglect in the execution of this act except he or they be prosecuted within eighteen months after such offenses committed.

Passed February 28, 1710-11. Confirmed by the Queen in Council, February 20, 1713-14. See Appendix III, Section II, and the Acts of Assembly passed March 27, 1712-13, Chapter 195; May 28, 1715, Chapter 215, and October 29, 1715, Chapter 219.

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## CHAPTER CLXXXI.

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### AN IMPOST ACT, LAYING A DUTY ON NEGROES, WINE, RUM AND OTHER SPIRITS, CIDER AND VESSELS.

Whereas it is the practice of all countries to provide funds to defray their exigent charges, and frequent occasions requiring the same in this Province:

[Section I.] Be it therefore enacted by Charles Gookin, Esquire, Lieutenant-Governor by the Queen's royal approbation under William Penn, Esquire, absolute Proprietary and Governor-in-Chief of the Province of Pennsylvania, by and with the advice and consent of the freemen of the said Province in General Assembly met, and by the authority of the same, That there shall be levied, collected and paid throughout this province for the space of three years next ensuing from and after the tenth day of March in the year of our Lord one thousand seven hundred and ten, for the uses hereinafter mentioned these several duties, rates and imposts following: (That is to

say) for every negro imported, there shall be paid by the importer or possessor thereof, the sum of forty shillings per head, except such negro or negroes belonging to any person or persons residing in this province or importing the same for his or their own immediate service, who shall give bond with security to the collector of these duties in double the sum for payment of the rates thereon imposed by this act, in case the property thereof shall be changed within the space of one year next after such importation; and for all cider imported, except of the growth of the lower counties or West Jersey, there shall be paid by the importer or possessor thereof after the rate of three shillings per barrel, also for all wine imported, and not directly from the place of growth, there shall be paid by the importer or possessor thereof after the rate of forty shillings per pipe; and for rum and other spirits imported, and not directly from the place of growth, there shall be paid by the importer or possessor thereof four pence per gallon.

Provided always, That upon all wines, rum or other spirits and cider imported, for which any the duties aforesaid are to be paid, the officer appointed to receive the same shall allow ten per cent for waste and leakage thereof, which the payer may default in proportion to every payment by him made. And further, there shall be levied and paid throughout this province for the same term and uses for all wine, rum and other spirits imported directly from the place of growth in any vessel not owned by the inhabitants of this province, the lower counties or West Jersey, one moiety or half part of the rates and duties respectively before laid and certified: (That is to say) for all wine so imported there shall be paid by the importer or possessor thereof after the rate of twenty shillings per pipe, and for all rum and other spirits so imported there shall be paid by the importer or possessor thereof two pence per gallon, except such wine, rum and other spirits imported directly from the place of growth or produce in vessels so owned as aforesaid, which doth belong to the inhabitants of this province, the lower counties or West Jersey, the same being really and *bona fide* the property of such claimer before the arrival thereof in this river Delaware.

[Section II.] And be it further enacted by the authority afore-

said, That there shall be levied, collected and paid for all ships and other vessels trading to or entering in any port, member or part of this province (except such as are owned by the inhabitants of this province, the lower counties or West Jersey, and except such as shall be built at any of the aforesaid places on their first outset) after the rate of nine pence per ton, according to the burden thereof respectively, as the same shall be expressed in the register. Unless where manifest fraud appears or where no register is produced there, such vessel shall pay the said nine pence per ton according to the measure thereof, which shall be paid or secured to be paid within one month in current silver money by the master or owner of all such ships and vessels as aforesaid within the space of eight-and-forty hours next after entry made thereof respectively, upon the penalty of ten pounds forfeiture to be paid by any person refusing to comply with this act, the same to be levied by a warrant under the hand and seal of any one or more justices of the peace, who, on proof made by the officer appointed to receive the same, are hereby empowered and required to issue such warrant to distrain and make sale of the offender's goods and for want of such distress to imprison the body without bail or mainprise until full payment thereof, together with all other reasonable charges that shall accrue, be made.

[Section III.] And it is futher enacted, That all the rates and duties aforesaid on negroes, wine, rum and other spirits and cider by this act laid and assessed, shall within the space of forty-eight hours after entry made be paid or secured to be paid within one month after such importation by the importers or possessors thereof as aforesaid respectively, in lawful silver money. But if any person shall presume to land any such negroes or liquors which by this act is [sic] obliged to pay any of the aforesaid duties or imposts before license or permit obtained from the proper officer hereinafter named for so doing, all such negroes and liquors so landed, if taken, shall be forfeited and seized, and after due proof thereof, made by two credible witnesses before one or more justices of the peace, shall by the officer aforesaid be sold for the utmost the same will fetch, and in case the said liquors or negroes so run or

landed without license cannot be found then the person so offending shall, upon due proof made, forfeit the value thereof, the same to be recovered in any court of record in this province, wherein no essoin, protection or wager of law nor more than one imparlance shall be allowed.

[Section IV.] And be it further enacted by the authority aforesaid, That Samuel Holt, of Philadelphia, is hereby appointed collector and receiver of all and singular the rates, duties and imposts by this act laid, assessed and intended to be levied and paid, as also all fines, forfeitures and seizures arising by means thereof or in anywise appertaining thereunto; which as the proper officer for that purpose he is hereby required to demand and by all lawful means recover and receive the same, and fair accounts thereof and of all such his proceedings therein relating to the same shall keep always open to the public treasurer of this province for the time being, his inspection with whom also he shall account when and so often as thereunto required, and shall from time to time, once in six weeks or oftener if need be during the term of three years before prefixed, pay in all such sum and sums of money as shall come to his hands or by him in anywise received by virtue of this act unto the provincial treasurer aforesaid, whose receipts shall be a sufficient discharge for the same.

And for the more effectual putting this act in execution and preventing of fraud:

[Section V.] Be it further enacted, That the collector or receiver hereby appointed shall have full power and authority to enter on board ships and other vessels and take the sheriff or water bailiff to assist, if he sees occasion, who are hereby required to be aiding in such cases upon the penalty of five pounds fine for every refusal to be recovered by proof of the said collector before one justice so as aforesaid, and shall examine all persons and due search make and shall require true entry to be made of all the aforesaid goods and negroes which shall be imported into this province within the term before prefixed, and to enter into and in case of opposition or refusal to break open any house, warehouse, cellar or other place where any of the said negroes or goods may be suspected to be concealed, and to

do or to procure to be done all other matters or things which may tend to the true payment of the said duties and rates by this act imposed, and the due collections thereof, which any collectors of the Queen's customs may or can do touching those customs. And further the said collector is hereby empowered and required to gauge all such liquors for which any duties by this act should be paid, also, if need be, to measure any ship or vessel for which he is to receive tonnage and to compute the burden thereof.

[Section VI.] And be it further enacted by the authority aforesaid, That where any person being required, pursuant to this act, to pay any of the duties, rates or imposts required to be paid by the same shall plead excuse from any of the exceptions therein contained, such person is hereby obliged to make positive proof of his assertion within the time hereinbefore limited for payment of the said duties respectively and shall make appear that by this act he is exempted, otherwise the same shall have its full force and effect without further delay, any law, usage or custom to the contrary in anywise notwithstanding.

Provided always, That where any such person being destitute of other proof is willing to prove his allegation by oath or affirmation (before a justice of the peace in the presence of the collector) of himself and any one more credible witness, such person shall be admitted so to do and the same shall be accounted valid in any case relating to this act, and further, the collector is hereby required to grant permits to land all such negroes and liquors as have paid the duties and imposts aforesaid and for any money received by virtue of this act shall give discharges to the persons paying the same respectively gratis, and for his whole trouble in collecting the several rates, duties and imposts as also for gauging liquors and measuring vessels where the case requires and for receiving all other money arising by virtue of this act and paying the same into the public treasurer's hands as herein is before expressed he shall have and discount out of the same one penny for every shilling so by him paid and shall be further allowed by the said treasurer in the final adjusting of his account all reasonable charges in the

prosecution and recovery of the fines, forfeitures and seizures by him made pursuant to the direction of this act.

Provided also, That the said officer shall before he goes upon the execution of his office be sworn or attested before some justice of the peace, faithfully and truly to perform the same pursuant to the tenor hereof and shall enter into bond with one or more sufficient sureties in the sum of five hundred pounds lawful money, the same to be taken by the public treasurer for the use of the government. And in case of a failure, the penalty shall be recovered in any court of record within this province and applied towards the discharge of the public debts thereof.

[Section VII.] And it is further enacted by the authority aforesaid, That all moneys arising by virtue of this act which shall come to the public treasurer's hands as also what money shall remain in his hands by means of one other act of Assembly made this present session, entitled "An act for raising a supply of two pence per pound and eight shillings per head,"<sup>1</sup> after all payments made out of the same as by that act is directed. And what other money shall come to his hands by means of one other act of Assembly made this present session, for collecting the arrearages of former taxes shall be reserved and by him paid to the uses and pursuant to the order of payment hereby directed in due proportions until the whole is fully paid and discharged: (That is to say) such public debts only which by vote of this present Assembly shall be allowed and order of payment thereof directed under the Speaker's hand to the provincial treasurer and no other and if after all such public debts of this province so allowed by this act be so as aforesaid discharged there shall yet remain any public stock in the said treasurer's hands the same shall so continue and be by him paid to such other uses as the laws of this province for the time being shall direct and not otherwise.

[Section VIII.] And be it further enacted by the authority aforesaid, That the public treasurer for the time being shall before he enters upon the executing his office be attested before the governor and council that he will faithfully discharge the

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<sup>1</sup> Chapter 180.

same and shall enter into bond to the governor with two sufficient sureties in the sum of one thousand pounds lawful money, for the true performance thereof; which bond shall remain in the secretary's office to the use of this government and in case of failure the penalty of the same shall be recovered in any court of record in this province to be applied towards the discharging of the public debts thereof, and in case of the public treasurer's death or removal the governor and council for the time being shall appoint another fit person in his stead, under the same security and restriction, and with the same powers; which treasurer for the time being shall be obliged fair accounts to keep and the same to lay before the governor and council, as also before the Assemblies of this province when and as often as thereunto required. And in case of the collector's death or removal the treasurer shall appoint another fit person under the same rules and qualifications as this act directs.

Provided always, That the public treasurer shall deduct and keep one shilling for every twenty shillings for all money which he shall receive and pay by virtue of this act.

Passed February 28, 1710-11. Repealed by the Queen in Council February 20, 1713-14. See Appendix III, Section II, and the Acts of Assembly passed June 7, 1712, Chapter 194; March 27, 1712-13, Chapter 199, and May 28, 1715, Chapters 217 and 218.

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## CHAPTER CLXXXII.

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AN ACT FOR RAISING TWO THOUSAND POUNDS FOR THE QUEEN'S USE BY A TAX OF FIVE PENCE HALFPENNY PER POUND AND TWENTY SHILLINGS PER HEAD.

We, the representatives of the Province of Pennsylvania in obedience to the Queen and as a testimony of the loyalty and sincere affections of all her loving subjects in the said province, which we shall be always ready to express to the best of our abilities and as far as our religious persuasions can permit,

[Section I.] Do humbly crave that it may be enacted, and be