

to all intents and purposes, as if all and every the clauses, matters and things therein contained had been repeated and again enacted in the body of this present act.

Passed March 27, 1712-13. Repealed by the Lords Justices in Council, July 21, 1719. See Appendix IV, Section II. This repeal is apparently inoperative, as the act had become a law by lapse of time. As to Section I, see Act of Assembly passed February 28, 1710-11, Chapter 168. As to Section II, see Act of Assembly passed May 28, 1715, Chapter 211. As to Section III, see Act of Assembly passed May 31, 1718, Chapter 236. As to Section IV, see Acts of Assembly passed May 13, 1765, Chapter 526; September 29, 1770, Chapter 614; March 9, 1771, Chapter 624; March 21, 1772, Chapter 653; September 30, 1779, Chapter 850; April 13, 1782, Chapter 976; September 29, 1787, Chapter 1320; December 4, 1789, Chapter 1471; April 5, 1797, Chapter 1953; March 1, 1800, Chapter 2114. As to Section V, see note to act of Assembly passed November 27, 1700, Chapter 80. As to Section VI, see Acts of Assembly passed September 22, 1785, Chapter 1193; March 27, 1821, P. L. 133; April 2, 1822, P. L. 126; June 16, 1836, P. L. 682; April 12, 1842, P. L. 262; May 23, 1874, P. L. 230. As to Section VII, see note to Act of Assembly passed January 12, 1705-6, Chapter 158. As to Section VIII, see note to Act of Assembly passed November 27, 1700, Chapter 56. As to Section IX, see note to Act of Assembly passed November 27, 1700, Chapter 59. As to Section X, see note to Act of Assembly passed November 27, 1700, Chapter 57.

CHAPTER CXCLX.

AN ACT FOR THE LAYING A DUTY OR EXCISE UPON SUNDRY LIQUORS, AND ALSO UPON HOPS, TO ANSWER SEVERAL EXIGENCIES OF THIS GOVERNMENT.

For the more speedy discharging of sundry debts and answering several other exigencies of this government:

[Section I.] Be it enacted by Charles Gookin, Esquire, by the Queen's royal approbation, Lieutenant-Governor under William Penn, Esquire, true and absolute Proprietary and Governor-in-Chief of the Province of Pennsylvania, &c., 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

from and after the tenth day of the month called April, in the year of our Lord one thousand seven hundred and thirteen, there shall be raised, levied, collected and paid throughout this province, for the space of one whole year then next following, the several rates, impositions, duties and charges hereinafter mentioned: (That is to say) after the rate of four pence per gallon for all wine, rum or other spirits retailed or sold by the gallon, or in any quantity under, and delivered at one time, and to one person. And for every gallon of ale, beer, or cider sold as aforesaid, one penny; and for every pound of hops imported into this province (except those of the growth or produce of New Jersey or of the counties of Newcastle, Kent and Sussex upon Delaware) three pence.

[Section II.] And be it further enacted by the authority aforesaid, That every retailer of any of the liquors aforesaid, before they sell by retail any of the said liquors shall give in their names to the officer hereinafter appointed to collect the duties by this act arising, under the penalty of ten shillings, and shall have a certificate gratis under the officer's hand of their having done the same; which officer shall enter the names of all such persons in a book for that purpose; and the said retailers shall account with the officer every three months, or oftener if thereunto required; and shall pay unto the said officer, upon the settling the said account, such sum as the said retailer shall be found in arrear for the duties aforesaid. And in case such retailer shall refuse to account with the officer, or to pay the said duties, after having accounted to the officer, upon complaint and proof made thereof before any two or more of the justices of the peace of the city or county where such refusal shall be, the said justices shall fine the offenders in any sum not exceeding five pounds, and commit them to prison there to remain till they account for and pay the said duties together with the said fine; which said fines and all other fines and forfeitures by this act arising, and every of them (except such part or parts thereof as are otherwise appropriated by this act), shall be paid to the treasurer for the same uses the duties by this act arising are appointed or intended.

[Section III.] And be it further enacted, That if any person (other than such as are legally licensed to keep public houses, or shall have a certificate from the officer as aforesaid) shall presume during the said term to sell by retail the quantity of one gallon or under of any the liquors aforesaid, and be convicted thereof by the oath or affirmation of one or more credible witnesses before any two or more of the justices of the peace of the county or city where the offense was committed, such person shall be by the said justices fined in any sum not exceeding five pounds for the first offense, and for the second and every other offense, the sum of five pounds and not under; and such person shall by the said justices be committed to the common gaol there to remain till payment thereof be made, one-third part of which said fines shall go to the officer or person who shall prosecute for the same.

[Section IV.] And be it further enacted, That the said officer may enter into the cellar or other room of any public housekeeper to gauge or examine their liquors, when and as often as he shall think fit, and upon their refusing him so to do, he may force and break open the doors to gauge or examine the same.

Provided always, That there shall be allowed to the retailers of the liquors aforesaid ten gallons per cent for leakage or wastage; and if any cask happen to start or burst, no duty shall be reckoned for the liquor lost by means of such starting.

[Section V.] And be it further enacted by the authority aforesaid, That if any hops imported into this province (other than of the growth or produce of New Jersey or counties aforesaid) shall privately and without [a permit] from the officer (for which permit he shall take one shilling and no more) be put on shore, the duty aforesaid not being first paid or secured to the officer, the same shall be forfeited, and the officer may enter any store, cellar or other place where he may suspect such hops to be concealed; and if he find any, may seize and prosecute the same to condemnation in the court of common pleas held for the county where such seizure was made. One-third part of which seizure, after condemnation, shall go to the officer or informer. And the said officer shall account with the provincial treasurer every three months, or oftener

if required, and shall pay to him all such sum and sums of money as he shall receive for the duties aforesaid by virtue of this act imposed.

[Section VI.] And be it further enacted, That Samuel Holt, of Philadelphia, shall be and is hereby appointed the officer aforesaid, who is empowered to collect, levy and receive duties, fines and forfeitures aforesaid by this act laid, who shall give sufficient security to the treasurer (if required) for the faithful discharge of his duty in the premises and for his accounting with and paying the treasurer as aforesaid, and shall be allowed by the treasurer after the rate of ten pounds per cent for his receiving and paying of the moneys by this act arising; and shall appoint officers and collectors under him in the counties of Bucks and Chester, for whom he shall be answerable.

[Section VII.] Provided always, and be it further enacted, That in case the said Samuel Holt shall refuse to take upon him to be the officer or collector of the said duties, or having taken the same upon him shall afterwards neglect or decline the same, or misbehave himself therein, that then and in such case the treasurer is hereby empowered and required to appoint another in his place or stead, who shall have the same powers and authorities to the said Samuel Holt by this act given.

[Section VIII.] And be it further enacted by the authority aforesaid, That the constables of the respective towns or counties of this province shall be aiding and assisting to the said officer or his deputies in the execution of the premises, if required. And if the officer or his deputy or any constable shall be sued or prosecuted for anything by them done in pursuance of this act, he or they may plead the general issue, and give this act in evidence for their justification; and in case a verdict shall be given against the prosecutor, or he shall become nonsuit, or shall suffer a discontinuance, the defendant shall recover treble costs.

[Section IX.] And be it further enacted by the authority aforesaid, That all moneys which by virtue of this act shall come to the public treasurer's hands (deducting five per cent only for his trouble in receiving and paying the same), together with all other moneys which now are or hereafter shall

come to his hands (by means of any other law of this province, and not otherwise appropriated by the same), shall be by him paid in manner following: (That is to say) first, the immediate services of this present Assembly (by order of the house issued under the Speaker's hand) shall be discharged and paid. Next, such part as shall remain unpaid of the several sums of money as have been by the laws of this province given or allowed to the Lieutenant-Governor, Charles Gookin, Esquire, shall be fully paid and discharged. Next, all public debts, for which orders of payment are or have been issued under the Speaker's hand, by order of the former Assemblies (and not paid), shall be discharged. Next, the sum of two hundred and fifty pounds more shall be paid to the said Lieutenant-Governor or his assigns. Next, all other public debts issued by order of this present Assembly under the Speaker's hand shall be paid in due proportions, until the whole be fully discharged. And the residue (if any) shall remain in the treasurer's hands as public stock, to be disposed of as the laws of this province, for the time being, shall direct, and not otherwise.

Passed March 27, 1712-13. Expired before being considered by the Crown for action. See Appendix IV, Section II.