

At a General Assembly begun and holden at Philadelphia, the fourteenth day of October, A. D. 1717, and continued by adjournments until the nineteenth day of September, 1718, the following acts were passed:

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CHAPTER CCXXIII.

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AN ACT FOR LAYING A DUTY UPON SUNDRY LIQUORS RETAILED IN THIS PROVINCE.

For the more speedy payment of some public debts and answering the present exigencies of this government,

May it please the governor that it may be enacted:

[Section I.] And be it enacted by William Keith, Esquire, by and with the King's royal approbation Deputy-Lieutenant and Governor under William Penn, Esquire, 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 and with the authority of the same, That from and after the five-and-twentieth day of March, in the year of our Lord one thousand seven hundred and eighteen, there shall be throughout this province raised, levied, collected and paid for the space of three years then next following the duties hereinafter mentioned: (That is to say) after the rate of twelve pence per gallon for all wine, and twelve pence per gallon for all rum and other spirits retailed or sold by any quantity less than one gallon and delivered at one time and to one person. 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 pounds, 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 retailer shall account with the officer every six weeks, 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 the said retailers shall refuse [to] account with the said officer and to pay the said duties after having so accounted, 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 offender in the sum of 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 fine and all other fines and forfeitures by this act arising and every of them, except such part or parts thereof as are otherways appropriated by this act, shall be paid to the provincial treasurer for the same uses to which duties by this act arising are appointed or intended.

[Section II.] And be it further enacted, That if any person (other than such as shall have a certificate from the officer as aforesaid) shall presume during the said term to sell by retail any quantity less than one gallon of any of 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 persons shall be by the said justices fined in the sum of five pounds for the first offense, and for the second and every other offense the sum of ten pounds, and not under. And such persons 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, and the residue to the said treasurer for support of government.

[Section III.] And be it further enacted, That the said officer may enter into the cellar or other room of any public-house keeper 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 per cent for leakage or wastage,

and if any cask happen to start or burst no duty shall be reckoned for the liquors lost by such starting.

[Section IV.] And be it further enacted, That Owen Roberts of Philadelphia, gentleman, shall be and is hereby appointed the officer aforesaid, who is empowered to collect, levy and receive the duties, fines and forfeitures aforesaid, by this act laid, who shall give sufficient security to the treasurer 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 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 V.] Provided always, and be it further enacted, That in case the said Owen Roberts 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 power and authority as by this act is given to the said Owen Roberts, until the assembly appoints another, and who, when chosen, shall be invested with the same powers and be subject to the same restrictions and penalties as this act directs and is by this act given.

[Section VI.] And be it further enacted by the authority aforesaid, That all moneys which by virtue of this or any other act passed this present session of assembly and not otherwise appropriated by the same, together with the fines and forfeitures arising by this and the said acts, shall come to the public treasurer's hands, deducting two-and-a-half per cent only for his trouble in receiving, and the like for paying the same shall be paid by him, his executors or administrators in manner following: (That is to say) first, the immediate services of this present assembly by order of this house issued under the Speaker's hand shall be discharged and paid; next the sum of four hundred pounds, part of the sum of eight hundred pounds agreed by this assembly to be paid for the support of the lieutenant-governor, William Keith, Esquire, shall be paid

to him, his executors or assigns; next the sum of seventy-five pounds, part of the sum of one hundred and fifty pounds agreed by this assembly to be paid to the chief-justice of this province, David Lloyd, his executors or assigns, shall be paid and discharged; next the sum of four hundred pounds, residue of the said sum of eight hundred pounds, shall be paid to the said lieutenant-governor, William Keith, Esquire, his executors or assigns; next the remaining seventy-five pounds to the said chief-justice, his executors or assigns, shall also be paid and discharged; and the residue (if any) shall remain in the treasurer's hands as public stock, to be issued and disposed of as the assembly of this province for the time being shall direct and appoint, and not otherwise.

[Section VIII.] And be it further enacted, That every of the retailers aforesaid shall be obliged, upon their oaths or solemn affirmations respectively (which the said collector is hereby fully empowered from time to time to administer) to render just and true accounts of all liquors retailed as aforesaid and pay the duties hereby imposed and the said collector shall likewise be obliged, upon oath or affirmation, which the said treasurer is hereby empowered to administer, to account with and pay the several sums by this act arising to the said treasurer; and that the constables of the respective towns and 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 said 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 non-suit, or shall suffer a discontinuance, the defendant shall recover treble damages, to be recovered as is usual in such cases.

Passed February 22, 1717-18. (Apparently never submitted to the consideration of the Crown. See Appendix IV, Section II, and the Act of Assembly passed April 25, 1719, Chapter 239. Expired.