

provincial treasurer for the time being shall appoint another in his stead, to collect the duties aforesaid.

Passed May 5, 1722. Apparently never considered by the Crown, but allowed to become a law by lapse of time in accordance with the proprietary charter. See Appendix IV, Section II, and Hill's letter and Fane's opinion in Appendix V, Section I, and the Acts of Assembly passed May 10, 1729, Chapter 307. Repealed by Act passed February 14, 1729-30, Chapter 314, and the note thereto.

---

## CHAPTER CCXLIX.

---

AN ACT FOR LAYING A DUTY ON WINE, RUM, BRANDY AND SPIRITS, MOLASSES, CIDER, HOPS AND FLAX, IMPORTED, LANDED OR BROUGHT INTO THIS PROVINCE.

To the end that due provision be continued for paying the public debts and necessary charges of government:

[Section I.] Be it enacted by Sir William Keith, Baronet, Governor 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 for all Madeira wines, rum, brandy and spirits, molasses, cider, hops and flax; which shall be imported, landed or brought within any port or place belonging to this province, at any time after the thirteenth day of May, in the year of our Lord one thousand seven hundred and twenty-two, and until the thirteenth day of May, which will be in the year of our Lord one thousand seven hundred and twenty-five, there shall be duly levied, collected and paid, the several rates and duties hereafter mentioned: (That is to say) for every pipe of Madeira wine, belonging to any person or persons residing in this province, which within the time aforesaid shall be imported or brought within any of the said ports or places, by way of merchandise or otherwise, the sum of twenty shillings, and so after that rate for a greater or lesser quantity; and for every pipe of Madeira wine, belonging to persons not residing in this province, which shall be imported or brought in as aforesaid, within the time aforesaid, the sum of forty shillings, and after

the same rate for a greater or lesser quantity; and for every pipe of Fayal wine, by whomsoever imported within the time aforesaid, three pounds, and after that rate for a greater or lesser quantity; and for every gallon of rum, brandy and spirits, which shall be imported or brought within any of the said ports or places, within the time aforesaid, three pence; and for every gallon of molasses which shall be imported or brought within any of the said ports or places, within the time aforesaid, one penny; and for all cider so imported within the time aforesaid (except of the growth of the lower counties, or West Jersey), the sum of five shillings by the barrel, and after that rate for a greater or lesser quantity; and for all hops and flax imported within the time aforesaid, (except the growth of the lower counties or West Jersey), after the rate of six pence by the pound.

And for the better and more sure collecting and receiving of all and singular the said rates and duties hereby imposed:

[Section II.] Be it enacted by the authority aforesaid, That if any person or persons, within the time aforesaid, shall import, or cause to be imported, or brought within any port, place, creek or harbor belonging to this province, by way of merchandise or otherwise, any of the said wine, rum and other liquors, molasses, hops or flax, the master or commander of every ship, sloop, shallop or other vessels, or other person so importing or bringing in any of the said liquors, hops or flax, shall not unload or put on board any lighter, shallop, boat or bottom whatsoever, or lay on land or suffer to be discharged or put into any lighter, shallop, boat or bottom, or to be laid on land out of any ship, sloop, shallop or other vessel aforesaid, any of the said wine, rum and other liquors, molasses, hops or flax or any other goods, wares or merchandise whatsoever, before such master, commander or other person having charge of the said ship, sloop, shallop, vessel or goods for that voyage, shall have delivered or cause to be delivered upon oath or affirmation to the collector, or officer hereby appointed to collect the said duties, a true and just account or manifesto of all the said wine, rum and other liquors, molasses, hops and flax, goods, wares and merchandises so by him or them imported or brought in, as aforesaid, with the particular marks, numbers, quantities and

contents of the lading, to the best of his or their knowledge. Also where and in what port or place the vessel took in her lading, and by whom shipped and to whom consigned or belonging; which the said collector shall duly enter in a book for that purpose, and thereupon shall grant a permit gratis for landing the same.

And to the end that due and just entries be made of all such wine, rum and other liquors, molasses and cider as shall be imported as aforesaid, the collector of the imposts hereinafter named, after such liquors are filled upon the wharves, shall make an abatement to the importer thereof of ten per cent on the said duties, which shall be in full of all leakage. And the said collector is empowered to administer every oath or affirmation hereby required.

And that every importer, owner or claimer of such wine, rum and other liquors, molasses, hops or flax shall immediately pay down the said duties hereby imposed in ready money or otherwise become bound to the provincial treasurer for the time being, with one or more sufficient sureties, or procure two other sufficient persons to be bound to the said treasurer, to answer and pay the respective rates and duties hereby imposed upon such importation, within four months after the date of the said obligation; for which bond the collector shall receive of the parties one shilling and six pence and no more. And where the said duties shall be paid down, the parties paying the same shall have an allowance by way of rebate or deduction out of the same after the rate of five pounds per cent in consideration of such ready money so paid or advanced.

[Section III.] And be it further enacted by the authority aforesaid, That if any of the said wine, rum and other liquors, molasses, hops or flax, shall be imported within the time aforesaid, or shall be unladen, landed or carried away, before the master or commander of the vessel importing the same hath delivered to the said collector an account or manifesto of the goods or merchandises imported as aforesaid, every such master or commander shall forfeit and pay the sum of one hundred pounds, one-half thereof to the governor, for the support of this government, and the other half to the collector or such other person as will sue for the same, by action of debt, bill, plaint

or information, in any court of record in this province, wherein no essoin, protection or wager of law, nor any more than one imparlance shall be allowed.

And if any of the said wine, rum and other liquors, molasses, hops or flax shall be so imported, unladen or landed, as aforesaid, without paying or giving security for the payment of the said duties in manner aforesaid, that then the wine, rum and other liquors, molasses, hops and flax so imported, unladen or landed, or the value thereof if the same cannot be found, shall be forfeited by the owner, claimer or receiver thereof; one moiety of which, after the duties hereby imposed and all charges of prosecution are deducted, shall go to the governor for the support of this government, and the other moiety to the collector, or such other person as shall sue for the same in manner aforesaid.

[Section IV.] And be it further enacted by the authority aforesaid, That the said officer, now or hereafter appointed to collect the said duties arising hereby, shall have full power and authority by virtue of this act, without any further or other warrant, to enter on board any ship or vessel, and into any house, shop, cellar, warehouse, room, or other place whatsoever, where he shall suspect any of the said wine, rum and other liquors, molasses, hops or flax to be concealed, and make searches, and do all other [matters and] things, which tend to secure the true payment of the duties by this act imposed, and the due and orderly collection thereof: and in case of opposition or refusal, with the assistance of the sheriff, water-bailiff, constable or other officer, who without any further or other warrant are hereby enabled and required, under the penalty of five pounds for every refusal or neglect in that behalf, to be recovered as aforesaid, to be aiding and assisting to the said officer or collector to seize the said wine, rum and other liquors, molasses, hops and flax, which shall be concealed or endeavored so to be as aforesaid. And for that end to break open doors and other obstacles, and do and perform all other act and acts which by this act is required to be done for collecting, receiving and recovering any of the said duties, penalties or forfeitures, or for making seizures of any of the said wine, rum and other liquors, molasses, hops or flax upon which the said

respective duties are hereby imposed, which shall be run, landed or brought in without making entries, and paying or securing the said duties, in as full and ample manner, to all intents and purposes as any of the collectors of the King's customs may or can do by the laws of Great Britain.

Provided always, That if any of the said wine, rum and other liquors, molasses, hops or flax for which the said duties are paid or secured as aforesaid, shall, within the space of six months after importation, be exported and carried out to sea, then and in such case three-fourths of the said duties hereby imposed shall be abated for such [part of the said] molasses, liquors, hops or flax as shall be so exported; and upon payment of the remaining one-fourth the security given shall be delivered up and discharged.

And if any such importer of the said wine, rum and other liquors, molasses, hops or flax, shall, upon importation, pay down ready money for the duty hereby imposed, for the benefit of the five per cent, the collector shall forthwith give his note to such importer to refund and repay three-fourths of the whole duty, without any allowance of the five per cent of such liquors, molasses, hops or flax, payable to such importer or other person or persons as shall export the same, within the time limited by this act, immediately upon such exportation.

[Section V.] And be it further enacted, That all masters of vessels, owners and other persons trading in the river Delaware, and entering into any port or place of this province, having on board any of the wine, rum and other liquors, molasses, hops or flax, which by this act are liable to pay the said duties, shall, and are hereby required to observe and comply with the directions of this act as though such vessels came from sea directly. And all persons by this act obliged to pay any of the said duties shall apply to the collector of the said duties, without any notice given or being otherwise thereunto required by him for so doing.

[Section VI.] And be it further enacted by the authority aforesaid, That Samuel Preston, of Philadelphia, merchant, shall be and is hereby appointed and authorized to be provincial treasurer for this province. And in case of his death or

removal the assembly for the time being shall appoint another in his [stead]. But if no assembly be sitting at the time of his death or removal, then the governor and council shall appoint one to supply his place, until the next meeting of the assembly. But before any treasurer enters upon his said office he shall become bound to the governor for the time being, with one or more sufficient sureties, in an obligation of one thousand pounds, conditioned for the due performance of his said office.

[Section VII.] And be it further enacted, That Owen Roberts, of Philadelphia, shall be and is hereby appointed collector of the said rates and duties hereby imposed and receiver of all fines, forfeitures and penalties hereinbefore appointed to be set, imposed and levied by virtue of this act; which the said collector is hereby empowered to demand, collect, receive and recover of and from all persons importing or landing any of the said wine, rum and other liquors, molasses, hops or flax, by this act appointed, to pay the duties aforesaid; and shall from time to time take all bonds hereby required to be given as aforesaid, and cause the importer or claimer of any of the said goods, upon oath or affirmation, which the said collector is hereby obliged to administer, to discover whether any of the said wine, rum and other liquors, molasses, hops or flax, so imported, be the property of the inhabitants of this province, or others, and to oblige them to the payment of the said duties accordingly. And in case any such claimer shall refuse to discover, upon oath or affirmation, as aforesaid, to whom such goods do properly belong, the said goods shall be forfeited, one moiety thereof to the governor, and the other to the collector or such person or persons as shall sue for the same in manner aforesaid.

[Section VIII.] Provided always, and be it further enacted, That in case the said Owen Roberts shall refuse or [neglect 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, or die, that then and in such case the treasurer is hereby empowered and required to appoint another in his place or stead, who shall give the same security, and have the same power and authority as by this act is given to the said Owen Roberts, until the as-

sembly appoints another; and who, when chosen, shall be invested with the same power and subject to the same restrictions and penalties as this act directs.

And the said collector shall keep fair and true accounts in writing of all his doings relating to the premises, which he shall from time to time submit to the view and inspection of the provincial treasurer, and lay the same before the assembly when thereunto required.

And the said collector shall, once in six weeks, or oftener if thereunto required, during the continuance of this act, pay into the said treasurer's hands all such sums of money which he shall receive by virtue of this act, and shall deduct out of the same for his own use five per cent.

And the said collector shall be further allowed by the said treasurer, in the final adjusting of his accounts, all reasonable charges in the prosecution of the said seizures and recovery of any of the said fines, forfeitures and penalties in pursuance of this act.

Provided always, That the said collector, before he enters upon the execution of his said office, shall be sworn or attested before some justice of the peace; and shall with one or more sufficient sureties become bound in an obligation of one thousand pounds to the treasurer, conditioned for the true and faithful execution of his said office.

And if any of the said liquors, molasses, hops or flax, so to be imported as aforesaid, shall be seized in pursuance of this act, and a doubt or question shall arise whether such wine, rum and other liquors, molasses, hops or flax are liable to pay the said respective duties, the proof that they are not liable to pay the said duties shall lie on the importer, possessor or claimer, and shall not be incumbent on the prosecutor.

[Section IX.] Provided nevertheless, and be it hereby enacted, That if the said collector or any other person or persons shall be sued and prosecuted for anything done in pursuance of this act, he or they so sued or prosecuted may plead the general issue and give this act and special matter in evidence for their justification. And if upon trial thereof a verdict shall be given against the prosecutor, or that the plaintiff or prose-

cutor shall become non-suit, or suffer a discontinuance, the defendant or defendants in such [action] shall recover treble damages and full costs of suit.

Provided also, That no collector, or other officer, shall be liable to be sued for anything done in prosecution of this act, unless such suit be commenced within twelve months next after the supposed injury shall be done or committed.

Passed May 12, 1722. Expired May 13, 1725, before being considered by the King in Council. See Appendix IV, Section II, and the Acts of Assembly passed March 2, 1722-23, Chapter 261; March 30, 1723, Chapter 269; December 12, 1723, Chapter 276.

---

## CHAPTER CCL.

---

### AN ACT FOR LAYING A DUTY ON NEGROES IMPORTED INTO THIS PROVINCE.

We, the representatives of the freemen of the province of Pennsylvania, desire that it may be enacted:

[Section I.] And be it enacted by Sir William Keith, Baronet, Governor 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 for every negro which shall be imported, landed or brought into this province, at any time after the thirteenth day of this instant May, and before the thirteenth day of May, in the year of our Lord one thousand seven hundred and twenty-five, other than such negroes as are actually shipped for sailors and shall continue in the service of the vessel they are brought in and not be exposed to sale in this province, and other than such negroes as shall be brought or sent into this province upon their master's immediate business and not for sale, there shall be paid, for the uses hereafter mentioned, the sum of five pounds of lawful money of America.

And that all masters of vessels and others, who shall, within the time aforesaid, bring into this province by land or water any negroes, shall forthwith make entry and give or cause to be