

## CHAPTER CCLXXVI.

## AN ACT LAYING AN EXCISE ON ALL WINE, RUM, BRANDY AND OTHER SPIRITS RETAILED IN THIS PROVINCE.

To the end that provision be made for the payment of public debts, and defraying the 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 there shall be throughout this province, raised, levied, collected and paid for all wine, rum, brandy and other spirits, retailed, sold, drawn or bartered by any person or persons whatsoever, by any quantity under thirty-five gallons, and delivered at one time, and to one person at any time, after the fourteenth day of May next, one thousand seven hundred and twenty-four, and before the fourteenth day of May, one thousand seven hundred and twenty-seven, the rate or sum of six pence per gallon, and so proportionably for a greater or lesser quantity.

[Section II.] And be it further enacted by the authority aforesaid, That every retailer of all or any of the said liquors, before he or they draw, sell or barter any of the said liquors, shall enter his or [her] name and place of abode with the collector hereinafter appointed or his deputy in a book to be by him kept for that purpose, and shall also take and have from the said collector or his deputies respectively a permit for drawing or selling such liquors, for which entry and permit they shall pay one shilling and no more. And all such retailers and every of them, are hereby enjoined once in every six weeks, or oftener if required, to make true and particular entries with the collector or his deputies aforesaid, upon oath or affirmation, which the said collector and his deputies are hereby fully empowered to administer, of all wine, rum, brandy and other spirits which they or any of them shall vend, barter or retail within that time, and so from time to time during the

continuance of this act; and shall and are hereby required to account and pay unto the said collector or his deputy, once in six weeks, or oftener if required, all such sum and sums of money as shall become due and payable by virtue of this act.

[Section III.] And be it further enacted by the authority aforesaid, That all and every retailer of all or any of the liquors aforesaid, shall on the entry of their names and places of abode with the officer aforesaid, give unto the said collector, or his deputy, an exact and true account of all rum, wine, brandy and other spirits, which shall be in their possession at the time of entry aforesaid; and shall also from time to time, after the said fourteenth day of May next, before they take into their houses, shops, cellars, vaults or stores, any cask or quantity of liquors, liable to pay the duties imposed by this act, make entry of all and every of such cask or quantity of liquors with the collector aforesaid, or his deputy, with the marks, numbers and contents thereof; and shall receive from him a certificate or duplicate of such entry, if required by the party, for which entry and certificate the said retailer shall pay six pence and no more.

[Section IV.] And be it further enacted by the authority aforesaid, That if any retailer shall presume to retail, draw, sell or barter any of the liquors aforesaid, without having first entered his or her name and place of abode with the collector or his deputy, as this act directs, every such retailer shall forfeit and pay the sum of five pounds over and above the duties for all such liquors retailed by them [as] aforesaid.

Or, if after such entry made, any such retailer shall refuse or neglect to make true and particular entries every six weeks, as directed by this act, or shall refuse or neglect to account with and pay to the said collector or his deputy what shall appear to be due by this act, upon the entries made by them as aforesaid, once in every six weeks, and oftener if thereunto required, every such retailer shall forfeit and pay for so neglecting or refusing to enter the liquors drawn every six weeks respectively, and to account and pay as aforesaid, for the first offense the sum of twenty shillings, and for the second and every other offense forty shillings, and have their permit or

license taken away, and are hereby declared incapable of retailing or selling any of the liquors aforesaid during the continuance of this act.

[Section V.] And be it further enacted by the authority aforesaid, That if any person shall make short or fraudulent entries of the liquors in his or her possession as aforesaid, or shall neglect or refuse to enter and take permits for such liquors as he or she shall receive into his or her house, shop, cellar, vault or store after the said fourteenth day of May all such liquors not entered as aforesaid shall be forfeited, and the collector hereafter named, or his deputies, is hereby empowered to enter at any [time] when they shall see convenient, the house, cellar, vault, shop or store of any retailer, and to compare the liquors in such house, cellar, vault, shop or store, with the entries made, and to seize and take away all such liquors as shall be found not truly entered as aforesaid.

[Section VI.] And be it further enacted by the authority aforesaid, That the said collector, or his deputies, may enter into any house, cellar, vault, store or other room, to search, examine and gauge the liquors of any retailer, as often as he shall see fit; and upon their refusing him so to do, he may force and break open doors to gauge and examine the same: and in case of opposition, if necessity requires, shall take to his assistance the sheriff or one or more constables of the town or county respectively, who, without any other warrant, are hereby, under the penalty of five pounds for every refusal or neglect, required to be aiding and assisting to the said collector and deputies therein, for the better and more effectual collecting the duties, penalties and forfeitures imposed by this act.

Provided always, That there shall be allowed by the collectors or his deputies unto the several retailers of the liquors aforesaid fifteen per cent for leakage or wastage; and if any cask shall happen to start or burst, no duties shall be reckoned for the liquors lost thereby.

[Section VII.] And be it further enacted by the authority aforesaid, That Charles Read, of Philadelphia, gentleman, shall be and hereby is appointed the collector and receiver of the duties, fines and forfeitures aforesaid, laid and to be laid, imposed

and levied by virtue of this act; which the said collector or his deputy is hereby empowered to demand, collect, receive and recover, of and from all and every person retailing or vending any of the liquors by this act appointed to pay the duties aforesaid.

And the said collector is hereby required to keep fair and true accounts in writing of all his doings in the premises, which accounts, together with his books and entries, he shall from time to time submit to the view and inspection of the provincial treasurer for the time being, and thereupon settle and adjust the said accounts, and also lay the same before the assembly of this province, when, and so often as he shall be thereunto required.

And the said collector shall once in six weeks, or oftener if required, pay unto the provincial treasurer all such sums of money as he shall receive by virtue of this act, deducting out of the same ten per cent for all sums by him received and paid as aforesaid, for his trouble and care in collecting, receiving and paying the same, and shall be further allowed, in the final adjusting his accounts, with the assembly of this province, all reasonable charges which may have accrued in the prosecuting of the seizures and persons offending against this act.

And the said collector, before he enters upon the execution of his said office, is hereby required to give bond with two sufficient securities to the said treasurer for the time being in the sum of five hundred pounds, for the faithful discharge of his duty, and for his accounting and paying all such sums of money as he shall from time to time receive by virtue of this act.

And the said Charles Read, collector, is hereby empowered to appoint deputies (for whom he shall be answerable) in the respective counties of this province, which said deputies are hereby fully empowered to act as deputy collectors in their respective counties to all intents and purposes as fully as the said Charles Read could do by virtue of this act.

Provided always, That the said deputy collectors shall make no entries nor receive any of the duties imposed by this act from any retailer but such who are in the respective counties where such deputy collector shall reside.

And the said collector is hereby required to give public notice, by printed advertisements fixed on all convenient public places, certifying the time of the commencement of this act, and also the duties hereby imposed, with notice to the constables of their duty, and full directions how and when the said entries are to be made pursuant to this act.

[Section VIII.] Provided always, and be it further enacted, That in case the said Charles Read 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, or die during the continuance of this act, that then, and in any such case, the provincial treasurer for the time being 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 Charles Read, until the assembly appoints another; and the said collector so appointed shall be subject to the same restrictions and penalties as this act directs.

[Section IX.] And be it further enacted, That the collector for the time being, with the approbation of the treasurer, shall have full power, and is hereby empowered from time to time, during the continuance of this act, to contract and agree with any person or persons for their respective rates and duties hereby imposed for the greatest benefit and advantage of this part of the public revenue.

[Section X.] And be it further enacted by the authority aforesaid, That all the forfeitures and offenses made, done and committed against this act, or any clause or article therein contained, shall be heard, adjudged and determined by such person and persons, and in manner and form as hereafter is mentioned and directed: (That is to say) all such forfeitures and offenses made and committed within the city of Philadelphia, shall be heard, adjudged and determined by two justices of the peace residing within the said city; and all such forfeitures and offenses made and committed within any of the counties within this province, shall be heard and determined by any two or more of the justices of the respective counties where such forfeitures shall be made or offenses committed.

And if the party find him or herself aggrieved by the judgment given by the said justices, he or she may appeal to the justices of the peace of the next quarter-sessions, who are hereby empowered and authorized to hear and determine the same, and whose judgment therein shall be final.

All which said justices of the said city and counties of this province, are hereby authorized and strictly enjoined and required, upon any complaint or information exhibited and brought, of any such forfeiture made and offense committed contrary to this act, to summon the party accused, and upon his or her appearance or contempt, to proceed to examination of the matters of fact, and upon due proof thereof, either by the confession of the party, or by the oath or affirmation of one or more credible witnesses, to give judgment or sentence as before is directed and to award and issue out warrants under their hands and seals, for the levying of such forfeitures, penalties and fines, as by this act is imposed for any such offense committed, upon the goods and chattels of such offender; and to cause sale to be made of the said goods and chattels, if they are not redeemed within five days, rendering to the parties the overplus (if any be), the charges of distress and sale being first deducted; and for want of sufficient distress to imprison the party offending until satisfaction be made.

[Section XI.] And be it further enacted by the authority aforesaid, That if the said officer or his deputy, or any sheriff or constable, shall be sued and prosecuted for anything done by them in pursuance of this act, he may plead the general issue, and give this act and special matter in evidence for his or their justification; and in case a verdict shall be given against the prosecutor, or he shall become non-suit, or suffer a discontinuance, the defendant shall recover treble costs, to be recovered as is usual in such cases.

[Section XII.] And be it further enacted by the authority aforesaid, That all and every the constables of the respective townships or districts in this province, shall and are hereby required under penalty of the forfeiture of twenty shillings for every refusal or neglect to return on oath or affirmation, unto the court of quarter-sessions in their respective counties, the

names and places of abode of all persons in their several townships or districts retailing or vending any liquors liable to pay the duties imposed on such liquors by this act, and that the collector before named, and his deputies, may and shall have recourse to the returns of the constables, for the better collecting the duties, fines and forfeitures arising upon this act.

[Section XIII.] And be it further enacted, That one-half part of all the fines and forfeitures arising by this act shall go to him or them that shall inform and sue for the same, and the residue shall remain in the hands of the provincial treasurer for the time being, for the public uses of this government.

Provided always, That nothing in this act contained shall be construed to countenance or authorize any person or persons to sell liquors within doors or keep public house or houses of entertainment, who are not licensed so to do, pursuant to the laws of this province in such cases provided.

And preventing frauds and abuses in collecting the duties, fines and forfeitures arising by this act:

[Section XIV.] Be it further enacted by the authority aforesaid, That it shall and may be lawful for any justice of the peace in this province, upon application [made] by the said collector or his deputies respectively, to summon any person or persons to appear before such justice, at such time and place as he shall appoint, to give evidence upon oath or affirmation for discovering of frauds and abuses committed against this act; and if any person or persons, summoned as aforesaid, shall neglect or refuse to appear and give evidence as aforesaid, he, she or they so offending shall for every such offense be fined by the justice that issued out the said summons in any sum not exceeding twenty shillings and be committed to prison until paid.

[Section XV.] And be it further enacted by the authority aforesaid, That the law of this province made in the eighth year of His Majesty's reign, entitled "An act for laying an excise or duty on all wine, rum and other spirits retailed in this province,"<sup>1</sup> together with the clauses, matters and things therein contained, shall continue and be in full force until the four-

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<sup>1</sup> Passed May 12, 1722, Chapter 251.

teenth day of May, one thousand seven hundred and twenty-four, and no longer.

Provided nevertheless, That nothing in this act contained shall be construed, deemed or taken to lessen, abate or make void any of the duties imposed by the said law, or the arrearages thereof due or to become due thereby, until the said fourteenth day of May next; but that the collector appointed by the said act and his deputies are hereby respectively empowered and required to collect and receive all the said duties with the arrearages thereof which shall be due on the fourteenth day of May next, and that so much of the said act as enables the officer or officers therein appointed to collect, sue for, and receive the duties and forfeitures due, or to become due, before the fourteenth day of May next, shall continue and be in force until all the moneys and forfeitures due, or to become due, or that shall be forfeited by force and virtue of the said act, shall be recovered and paid according to the true intent and meaning thereof.

[Section XVI.] And be it further enacted by the authority aforesaid, That the said collector out of the sum by the said act of the eighth of King George, appointed to remain in his hands to pay the bounty money for hemp, shall answer the same accordingly during the continuance of the said act, and that the residue of all the moneys arising, or that hath arisen by virtue of that act, or any other or former law of this province, whereby an impost, duty or excise is laid upon liquors, or any other law whatsoever, and not otherwise appropriated, shall be paid into the hands of the provincial treasurer for the time being, who shall retain five per cent for his trouble in receiving and paying the same, as the assembly did or shall direct.

[Section XVII.] And be it further enacted, That the said collector shall, out of the money arising by this act, pay a bounty of two pence per gallon for all proof spirits distilled or to be distilled in this province, which shall be exported and carried out to sea: Provided that it be made appear to the said collector upon the oath or affirmation of the maker or distiller that the same spirits were *bona fide* distilled in this province, and are clear of all mixtures of rum or any other foreign spirits whatsoever.



Whereas by a law of this province passed in the eighth year of his present Majesty's reign, entitled "An act for laying a duty on wine, rum, brandy and spirits, molasses, cider, hops and flax, imported, landed or brought into this province,"<sup>2</sup> several rates and duties therein mentioned were laid upon Madeira wines, Fayal wines and upon rum, brandy and spirits, as also upon molasses, cider, hops and flax, imported, landed or brought within any port or place belonging to this province, at any time after the thirteenth day of May, which was in the year one thousand seven hundred and twenty-two, and until the thirteenth day of May, which will be in the year one thousand seven hundred and twenty-five, and by another law of this province, passed in the ninth year of his said Majesty's reign, entitled "An act for the encouragement of trade,"<sup>3</sup> reciting the said other act, some part of the said duties were abated, and divers allowances made upon payment of duties in silver or gold, and for prompt pay, as also a rebate for shipping off the country produce as by the said acts, relation being thereunto severally had, may more fully appear.

Now forasmuch as the said impost became prejudicial to trade, and not effectually to answer the real design of laying it, and this general assembly having added to the paper currency, in expectation of promoting commerce and dealing, as well as to put the inhabitants of this province in a capacity to pay their debts and support government:

[Section XVIII.] Therefore be it enacted by the authority aforesaid, That from and after the first day of February next, after the publication of this act, all and every the said rates and duties, allowances and reductions, in and by the said acts or either of them charged, imposed or mentioned, shall cease, determine and be no longer payable, paid or collected, anything in the said acts contained to the contrary notwithstanding.

Provided always, That nothing hereby enacted shall excuse any of the officers constituted and appointed to put the said acts in execution for their or any of their misfeasances or

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<sup>2</sup> Passed May 12, 1722, Chapter 249.

<sup>3</sup> Passed March 30, 1723, Chapter 269.

neglects in performing their several duties required by the said acts, nor shall this act in anywise lessen or vacate any of the securities given by the provincial treasurer or collectors, for their due observance of the said acts.

And whereas it has been the practice of divers persons that were not retailers of the said liquors formerly to draw off certain quantities of wine, rum and other spirits and distribute the same amongst their neighbors on purpose to elude the payment of excise. For prevention whereof for the future:

[Section XIX.] It is hereby enacted and declared, That such drawing, distributing or sharing any of the said liquors, out of any vessel or vessels containing thirty-five gallons and upwards, under any pretense whatsoever, shall be deemed and taken to be retailing within the meaning of this act.

Passed December 12, 1723. Apparently never submitted to the consideration of the Crown. See Appendix V, Section I, and the Acts of Assembly passed May 6, 1727, Chapter 294; February 24, 1729-30, Chapter 313.

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## CHAPTER CCLXXVII.

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AN ACT FOR CONTINUING AND ESTABLISHING A FERRY OVER NESHAMINY CREEK, ON THE KING'S HIGH ROAD FROM PHILADELPHIA TO BRISTOL, IN THE COUNTY OF BUCKS.

Forasmuch as the said ferry, by divers years' experience, has been found convenient to accommodate travelers and others passing and repassing that way. Therefore, may it please the governor 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 there shall be continued and kept a ferry at the usual place over Neshaminy Creek, by John Baldwin, his heirs, executors and assigns, who shall and are hereby required to maintain and keep the said ferry, from time to time, with good and sufficient