

Passed March 21, 1772. Referred for consideration by the King in Council, January 15, 1773, and allowed to become a law by lapse of time in accordance with the proprietary charter. See Appendix XXX.

CHAPTER DCLVI.

AN ACT FOR THE SUPPORT OF THE GOVERNMENT OF THIS PROVINCE, MAKING THE EXCISE ON WINE, RUM, BRANDY AND OTHER SPIRITS MORE EQUAL, AND PREVENTING FRAUDS IN THE COLLECTING AND PAYING THE SAID EXCISE.

Whereas it would be extremely distressing to the people of this province, laboring under a heavy burden of taxes for sinking the bills of credit emitted during the last war and granted to His Majesty for the protection of His American dominions, to impose on them an additional rate or tax to be immediately levied on their real and personal estates:

And whereas it is necessary to raise a sum of money for supporting the honor of government, discharging its debts and incidental expenses and preserving the public credit, we the representatives of the freemen of the said province do therefore pray that it may be enacted:

[Section I.] And be it enacted by the Honorable Richard Penn, Esquire, Lieutenant-Governor under the Honorable Thomas Penn and John Penn, Esquires, true and absolute Proprietaries of the Province of Pennsylvania, by and with the advice and consent of the representatives of the freemen of the said Province in General Assembly met, and by the authority of the same, That bills of credit to the value of twenty-five thousand pounds shall be prepared and printed within two months next after the passing of this act, on good strong paper, under the care and direction of Joseph Fox, Michael Hillegas, William Rodman and Isaac Pearson, Esquires, or any three of them, the charges whereof shall be paid by the provincial treasurer out of the moneys arising or to arise by the excise on spirituous liquors directed to be levied and paid in virtue of this act, which bills

of credit shall be made and prepared in the manner and form following, viz:

..... Shillings or pence, according to an act of General Assembly of Pennsylvania, passed in the twelfth year of the reign of His Majesty George the Third, dated the third day of April, Anno Domini one thousand seven hundred and seventy-two.

And the said bills shall have such like es-cutcheons as in the margin hereof, with such other devices as the said Joseph Fox, Michael Hillegas, William Rodman and Isaac Pearson shall think proper, as well to prevent counterfeits as to distinguish their several and respective denominations, each of which bills shall be of the several and respective denominations following and no other: That is to say,



Five thousand of the same bills, the sum of forty shillings in each of them.

Thirty-three thousand nine hundred and sixty-two of the same bills, the sum of two shillings and six pence in each of them.

Thirty-three thousand nine hundred and sixty-three of the same bills, the sum of two shillings in each of them.

Thirty-three thousand nine hundred and sixty-two of the same bills, the sum of one shilling and six pence in each of them.

Thirty-three thousand nine hundred and sixty-two of the same bills, the sum of one shilling in each of them.

Thirty-three thousand nine hundred and sixty-two of the same bills, the sum of nine pence in each of them.

Thirty-three thousand nine hundred and sixty-two of the same bills, the sum of six pence in each of them.

Thirty-three thousand nine hundred and sixty-three of the same bills, the sum of four pence in each of them.

Thirty-three thousand nine hundred and sixty-two of the same bills, the sum of three pence in each of them.

And the said Joseph Fox, Michael Hillegas, William Rodman and Isaac Pearson shall use their best care, attention and diligence during the printing of the said bills that the number and amount thereof, according to their respective denominations

aforesaid, be not exceeded, nor any clandestine or fraudulent practice used by the printer, his servants or others concerned therein.

And for perfecting the said bills, according to the true intent and meaning of this act:

[Section II.] Be it enacted by the authority aforesaid, That all and every of the said bills, the denominations whereof shall be one shilling and upwards, shall be signed by any three of the persons hereinafter mentioned, and that every of the said bills, the denominations whereof shall be under one shilling, shall be signed by any one of the persons hereinafter mentioned, That is to say, by John Morton, Esquire, Charles Humphreys, Esquire, John Sellers, Esquire, Isaac Cox, Joseph Sims, Thomas Clifford, Thomas Coombe, Thomas Fisher, Samuel Pleasants, Joseph Dean, Joseph Swift, Cadwalader Morris, Clement Biddle, Joel Evans, Anthony Morris, Junior, Samuel Howell, Junior, Adam Hubley, John Mifflin, Joseph Pemberton, merchant, Samuel Hudson, James Wharton, Jeremiah Warder, Junior, Benjamin Wynkoop and Samuel Coates, who are hereby nominated and appointed to be signers of the said bills, and shall before they receive or sign any of them take an oath or affirmation to the effect following, viz:

That they shall well and truly sign and number all the bills that shall come to their hands for that purpose by the direction of this act, and the same so signed and numbered will deliver or cause to be delivered unto the said Joseph Fox, Michael Hillegas, William Rodman and Isaac Pearson, or any three of them, pursuant to the direction of this act.

And for avoiding the danger of embezzlement or misapplication of the said bills of credit:

[Section III.] Be it further enacted by the authority aforesaid, That the said Joseph Fox, Michael Hillegas, William Rodman and Isaac Pearson, or any three of them, after the said bills shall be printed shall deliver them to the signers aforesaid, to be signed and numbered by parcels, for which the said signers or some of them shall give their receipt, That is to say, three thousand pounds value in the said bills of the denominations of one shilling and upwards to any three of them at one time,

and three thousand pounds value of the denominations under one shilling to any one of them at one time, and so from time to time until all the said bills of credit shall be signed and numbered, in such manner that not more than the value of three thousand pounds shall remain in such signers' hands at one time, of all which said bills of credit so delivered to be signed a true account shall be kept by the signers, who, upon their redelivery of each or any parcel of the said bills by them signed and numbered, shall take the receipt of the said Joseph Fox, Michael Hillegas, William Rodman and Isaac Pearson, or any three of them, to charge them before any committee of assembly to be appointed for that purpose. And each of the said signers shall receive ten shillings for every thousand of the said bills by them signed and numbered; and each of the said Joseph Fox, Michael Hillegas, William Rodman and Isaac Pearson shall have and receive for their trouble the sum of ten shillings per diem, and the said treasurer for paying and receiving the said bills of credit shall have and receive five shillings for every hundred pounds and no more, to be paid and discharged by the provincial treasurer out of the moneys arising by the excise on spirituous liquors hereinafter mentioned.

[Section IV.] And be it further enacted by the authority aforesaid, That as soon as the said bills shall be signed, numbered and perfected the said Joseph Fox, Michael Hillegas, William Rodman and Isaac Pearson, or any three of them, shall deliver them to the provincial treasurer and take his receipt or receipts for the same, who shall therewith pay off and discharge all such drafts and certificates as have been heretofore made by order of assembly for public debts. And if any overplus shall remain after payment of the said drafts and certificates shall be discharged, such overplus shall be disposed of by act of general assembly.

[Section V.] And be it further enacted by the authority aforesaid, That if any person or persons shall presume to counterfeit any of the said bills of credit made and issued by virtue of this act by printing or procuring the same to be printed in the likeness or similitude of the said bills of credit, or if any person or persons shall forge the name or names of the signers

of the said true bills of credit to such counterfeit bills, whether the counterfeiting of the said bills of credit or names be done within this province or elsewhere, or shall utter such bills knowing them to be counterfeited as aforesaid; and being thereof legally convicted by confession, standing mute or by the verdict of twelve men in any court of oyer and terminer within this province, he, she or they shall suffer death without benefit of clergy, and the discoverer or informer shall have as an encouragement to his discovery the sum of fifty pounds of the value of the goods and chattels, lands and tenements, of the person or persons convicted; and if no such goods and chattels, lands and tenements can be found, the sum of ten pounds, to be paid by the provincial treasurer. And if any person or persons shall counterfeit any of the said bills of credit by altering the denomination thereof with design to increase the value of the said bills, or shall utter such bills knowing them to be so counterfeited or altered, and shall thereof be legally convicted in any court of quarter sessions of the peace within this province, every such person and persons shall be sentenced to the pillory, have both of his or her ears cut off and nailed to the pillory, and be publicly whipped on his or her bare back with thirty-nine lashes well laid on; and, moreover, every such offender shall forfeit the sum of one hundred pounds, to be levied on his or her lands, tenements, goods and chattels, one-half thereof to the use of the governor and the other half to the discoverer, and the offender shall pay to the party grieved double the value of the damages thereby sustained, together with the costs and charges of the prosecution, and in case the offender shall not have sufficient to satisfy such discoverer for his or her damages and pay the forfeiture aforesaid, he or she shall be sold for any term not exceeding seven years to make such satisfaction, and in such case the said discoverer shall be paid by the province the sum of ten pounds; and every such counterfeit bill shall be delivered to the said treasurer to be made use of upon the trial of the person accused or suspected, and afterwards to be burnt, sunk and destroyed in the presence of a committee of assembly.

And whereas by a certain act of general assembly passed

in the third year of the reign of His present Majesty, entitled "An act for granting to His Majesty the sum of twenty-four thousand pounds for the defense and protection of this province and for other purposes therein mentioned,"¹ so much of a certain other act of general assembly passed in the thirtieth year of the reign of His late Majesty George the Second, entitled "An act for striking the sum of thirty thousand pounds in bills of credit and giving the same to the King's use, and for providing a fund to sink the bills so to be emitted by laying an excise upon wine, rum, brandy and other spirits,"² as relates to the raising, levying, collecting and paying the excise upon wine, rum, brandy and other spirits, was extended and continued from the time limited in and by the same act for and during the term of three years and from thence to the end of the next sitting of assembly in order to secure and assure the disposition and application of the sum of seven thousand pounds to and for the protection of the city of Philadelphia (to and for which purpose the same was by law granted to His Majesty) when it should become necessary:

And whereas by another act of general assembly passed in the seventh year of His Majesty's reign, entitled "An act for raising the sum of twenty thousand pounds for the support of the government of this province and payment of the public debts,"³ so much of the said act, entitled "An act for striking thirty thousand pounds in bills of credit," &c., as relates to the raising, levying, collecting and paying the excise upon wine, rum, brandy and other spirits was continued and extended from the time limited in and by the said herein last recited act for and during the further term of four years and from thence to the end of the next sitting of assembly in order to sink the bills of credit by the same act emitted:

And whereas by another act of general assembly passed in the eighth year of His present Majesty's reign, entitled "An act for raising and applying the sum of three thousand pounds towards removing the present discontent of the Indians, regain-

¹ Passed October 22, 1763, Chapter 505.

² Passed September 21, 1756, Chapter 412.

³ Passed May 20, 1767, Chapter 559.

ing their friendship, and for other purposes therein mentioned,"¹ so much of the said act, entitled "An act for striking the sum of thirty thousand pounds in bills of credit," &c., as relates to the raising, levying and collecting the excise upon wine, rum, brandy and other spirituous liquors, was continued and extended from the time limited in and by the said hereinbefore last-recited act for and during the further term of one year and from thence to the end of the next sitting of assembly in order to sink the bills of credit appropriated and applied to the uses and purposes therein mentioned:

And whereas by one other act of general assembly passed in the ninth year of His present Majesty's reign, entitled "An act for raising the sum of sixteen thousand pounds for the support of the government of this province and payment of the public debts and other purposes therein mentioned,"² so much of the said act, entitled "An act for striking the sum of thirty thousand pounds in bills of credit," &c., as relates to the raising, levying and collecting the said excise upon wine, rum, brandy and other spirits was continued and extended from the time limited in and by the said last-recited act and for and during the further term of four years and from thence to the end of the next sitting of assembly for sinking the bills of credit by the same act emitted:

And whereas it is expedient for the more certain sinking and discharging the said bills of credit hereby emitted, together with all such other bills as have been heretofore emitted in and by virtue of the said several recited acts continuing the excise on spirituous liquors which remain undischarged, that a rate, duty and sum of four pence per gallon be imposed and levied on all wine, rum, brandy and other spirits bartered, sold or consumed within this province except as hereinafter is excepted:

[Section VI.] Therefore be it enacted by the authority aforesaid, That from and after the tenth day of April next ensuing the publication of this act there shall be raised, levied, collected and paid the rate, duty and sum of four pence per gallon, and

¹ Passed February 17, 1768, Chapter 571.

² Passed February 18, 1769, Chapter 580.

so in proportion for any greater or lesser quantity, for all wine, rum, brandy and other spirits bartered, sold or consumed within this province, (wine, rum, brandy and other spirits made or distilled from the natural products of this province for the private use of the owner, and wine, rum, brandy and other spirits entered for exportation out of this province and exported accordingly only excepted).

[Section VII.] And be it further enacted by the authority aforesaid, That from and after the said tenth day of April, every person who shall sell, barter or dispose of all or any of the liquors aforesaid by any quantity above twenty gallons at one time shall be deemed a seller by wholesale; and that every person who shall sell, barter or dispose of all or any of the liquors aforesaid by any less quantity at one time shall be deemed retailers within the true intent and meaning of this act; and that every retailer of all or any of the said liquors shall, before he, she or they shall draw, barter, sell or dispose of the same, or any part of them, enter his, her or their name or names and places of abode with the said collector of excise for the county where he, she or they shall reside, or with the deputy of such collector, in a book to be kept by them for that purpose, and shall take and have a permit for selling the said liquors by retail, under the penalty of forfeiting the value of all such liquors as shall be sold by such person or persons selling by retail without such entry and permit.

[Section VIII.] And be it further enacted by the authority aforesaid, That every such wholesale dealer and retailer who shall purchase any of the liquors aforesaid within this province, and every person and persons purchasing any such liquors of and from the said dealers by wholesale for his, her or their private use, shall, before they or any of them, their or any of their agents or servants, shall load or cause the same to be loaded into any vessel, cart, wagon, dray or other carriage for transportation, and before they or any of them shall remove or cause the same to be removed from the house, cellar, vault, shop, store or other place where purchased, make a just and true entry with the collector of the excise for the city and county of Philadelphia if there purchased, otherwise with the collector of the

excise for the county where the same shall be purchased, of his, her or their name or names and the name of the township and county where he, she or they shall reside, and of all and every cask or other vessel in which such liquors are contained, with the marks, numbers and true contents thereof, and of the name or names of the person or persons of whom purchased, under the penalty of forfeiting all such liquors so loaded or removed and not truly entered as aforesaid; and that no person or persons whatsoever of whom any quantity of the liquors aforesaid above twenty gallons shall be purchased at one time shall deliver or cause or suffer the same to be delivered to the purchaser or purchasers thereof, or to his, her or their agents or servants or any of them, before the said liquors shall be duly entered in the manner and with the collector aforesaid, under the penalty of fifteen pounds for every hundred gallons, and so in proportion for any greater or lesser quantity of the liquors aforesaid so as aforesaid delivered or caused or suffered to be delivered contrary to the true intent and meaning of this act, to be recovered in any court of record within this province by bill, plaint or information, wherein no essoin, protection, wager of law nor more than one imparlance shall be allowed.

[Section IX.] And be it further enacted by the authority aforesaid, That where any of the liquors aforesaid shall be purchased by wholesale in the city or county of Philadelphia with design to transport and sell or consume the same in any other county within this province, the collector of the said city and county shall deliver to the purchaser at the time of making the entry aforesaid a certificate under his hand to the collector of such other county where the same is intended to be transported, sold or consumed of the entries so as aforesaid made in his office, with an account of the sum and sums of money by such purchaser paid, if any, for which entry and certificate the said collector shall receive six pence and no more. And the said collector of the city and county of Philadelphia shall, moreover, once in every three months transmit to the collectors of the several other counties within this province, respectively, a full and true account under his hand of all entries in his office made of the liquors aforesaid and of the sum and sums of money paid

from time to time by the purchasers, in order that the rates and duties aforesaid remaining unpaid may be duly collected and frauds against the true intent and meaning of this act more easily detected.

[Section X.] And be it further enacted by the authority aforesaid, that all and every seller by wholesale, or retailer of all or any of the liquors aforesaid, who shall purchase the same in the province of New Jersey, or Maryland, or in the three lower counties on Delaware, or in any place in the river or bay of Delaware, shall also, from and after the said tenth day of April next ensuing the publication of this act, before he or they shall take into his or their houses, shops, cellars, vaults or stores, or divide or sell, barter or consume any quantity thereof, make true entry of all and every cask and vessel in which such liquors are contained, with the marks, numbers and contents thereof and of the name or names of the person or persons of whom purchased, with the collector of the county or his deputy where such liquors are brought or intended to be bartered, sold, divided or consumed, or with a justice of the peace living next to such purchasers, under the same penalty as if such liquors had been brought within this province and not entered as this act directs, true copies of which said entries the said justice shall once in every three months transmit or deliver to the said collector or his deputy; for each of which entries the said justice or collector or his deputy shall have and receive six pence and the said justice for such copies six pence and no more.

[Section XI.] And be it further enacted by the authority aforesaid, That where any person or persons shall import any of the liquors aforesaid for his, her or their private use, or shall apply to his, her or their private use any liquors imported for sale, every such person or persons shall, before he or they shall draw the same or any part thereof for such use, shall enter the said liquors in the same manner with the collector of the county or his deputy where such liquors shall be so drawn or used, as is hereinbefore directed as to liquors purchased within this province, under the penalty of forfeiting all such liquors not entered as aforesaid with the value thereof for every such offense; and if it shall appear to any justice of the peace on the oath or affir-

mation of such collector or his deputy or any other credible person that there is cause to suspect that any such person or persons have drawn any such liquors before entry as aforesaid, it shall and may be lawful, and the said justice is hereby empowered to issue his warrant, authorizing the said collector, with the sheriff, under-sheriff or any constable whom he shall take to his assistance to enter in the day time and, if necessity requires, to break open any door of any house, shop, cellar, vault or other room of such offender, to search for, discover and seize the liquors so forfeited.

[Section XII.] And be it further enacted by the authority aforesaid, That all rates, duties and sums of money arising on all or any of the liquors aforesaid, purchased by any quantity above twenty and not exceeding eighty gallons at one time, shall be paid by the purchaser to the collector for the county where the same shall be purchased at the time of entering such liquors as aforesaid. And that the rates, duties and sums of money arising on all or any of the liquors aforesaid purchased at one time by any quantity above eighty gallons shall in three months after the purchase be paid by the purchaser to the collector for the county where the same shall be sold, used or drawn under the penalty of ten shillings for every neglect or refusal. And that all the rates, duties and sums of money arising on any of the liquors aforesaid retailed by the quantity of twenty gallons and less at one time shall, once in every three months, be paid for by the retailer thereof to the collector of the county where sold, unless the same shall have been paid at the time of the entry of such liquors to the collector of the county where purchased as aforesaid.

Provided always nevertheless, That where any such person or persons selling all or any of the liquors aforesaid by wholesale shall purchase the same within this province by any quantity above eighty gallons, and shall by entry thereof be charged with the rates, duties and sums of money arising thereon, it shall and may be lawful to and for every such person and persons once in every six months to discharge him, her or themselves of and from the payment of the said rates, duties and sums of money arising on all such of the said liquors as he, she or they

shall sell or barter, by the entries to be made in pursuance of the directions of this act at the time of the sale thereof, and a just and true return of the said liquors remaining unsold. And the collectors aforesaid, respectively, shall and they are hereby required to levy, collect, recover and receive the same of and from the purchaser or purchasers thereof in the manner enjoined by this act.

[Section XIII.] Provided always, and be it further enacted by the authority aforesaid, That no such permit shall be granted to any person or persons (distillers of spirits from the natural products of this province only excepted) to retail any of the liquors aforesaid, unless such retailer shall first agree and give sufficient security that he will well and truly pay to such collector as much money as shall make up the rates and duties arising on the quantity of liquors he shall retail in one year or in any less time should he not continue to retail liquors throughout the year, the sum of three pounds.

[Section XIV.] And be it further enacted by the authority aforesaid, That all and every retailer and retailers are hereby enjoined once in every three months or oftener if required to make true and particular entries with the collectors or their deputies aforesaid, respectively, upon oath or affirmation (which the said collectors and their deputies or any justice of the peace are hereby fully authorized and enjoined to administer) of all the wine, rum, brandy or other spirits which they or any of them have purchased or had in their possession within that time, and that they had not sold or bartered more of such liquors than by them returned, and so from time to time during the continuance of their sale, under the penalty of five pounds for every neglect or refusal. And the said retailers shall also and are hereby enjoined to account for and pay to the said collectors or their deputies, respectively, once in every three months or oftener if required all such rates and sums of money as shall become due and payable by them by virtue of this act, under the penalty of forty shillings for every refusal and have their permits or licenses taken away, and are hereby declared incapable to be retailers of liquors as aforesaid during the continuance of this act.

[Section XV.] And be it further enacted by the authority aforesaid, That all and every retailer and retailers of all or any of the liquors aforesaid shall at the time of entering his, her or their name or names and places of abode as aforesaid with the said officers give unto the said collectors or their deputies, respectively, an exact and true account of all wine, rum, brandy and other spirits which shall be in their possession or in the possession of any other person or persons in trust for them at the time of the entry aforesaid, and of whom purchased, under the penalty of forfeiting all such liquors, for which entry the said officers shall have six pence and no more.

[Section XVI.] And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the said collectors, respectively, and their deputies, and they are hereby authorized and empowered, at any time when they shall see convenient, to enter in the day time the house, store, shop, cellar, vault or any other room or place of any such retailer or retailers, and to compare the liquors there or in any other place found with the entries made, and to seize, take and carry away all such liquors as shall be not truly entered or otherwise forfeited by virtue of this act; and if it shall be found impracticable or inconvenient to take away the said liquors from the place where they shall be so as aforesaid seized, the collector or deputy collector seizing the same in every such case shall ascertain the quantity of such liquors by gauging the same, and the owner or owners thereof shall pay to the said collector or deputy the value thereof at and according to the current price of the said liquors at Philadelphia at the time of making such seizure.

[Section XVII.] And be it further enacted by the authority aforesaid, That it shall and may be lawful for the said respective collectors or their deputies to enter in the day time into any house, store, shop, cellar, vault, room or other place of any person or persons retailing any of the liquors aforesaid, either by license or permit, to search for, examine and gauge the same as often as they shall see fit, and if any such retailers shall refuse them the liberty so to do or shall oppose or resist them in discharge of their said duty, they shall and may break open any doors and if occasion or necessity requires take to their assist-

ance the sheriff or one or more constable or constables of the city or county, respectively, who, without any further or other warrant, are hereby, under the penalty of five pounds for every refusal or neglect, required to be aiding and assisting therein to the said collectors and their deputies, for the better and more effectual collecting the rates, duties, penalties and forfeitures imposed by this act.

[Section XVIII.] And be it further enacted by the authority aforesaid, That in all cases where any seizures shall be made by any of the said collectors or their deputies of any of the liquors aforesaid in pursuance of this act, the burden of the proof shall lie on the owner or owners thereof.

[Section XIX.] Provided always, and be it further enacted by the authority aforesaid, That there shall be allowed by the collectors or their deputies, respectively, unto such person and persons as shall sell the liquors aforesaid, ten per cent. for leakage and wastage of the liquors by them bought or sold; and if any cask should happen to break, start or burst, no rate or duty shall be charged for so much of the liquors as shall be proved by the owner or owners thereof to be thereby lost.

[Section XX.] And be it further enacted by the authority aforesaid, That if the person or persons liable to pay the rates and duties arising on any of the liquors aforesaid shall neglect or refuse to pay the same in the manner and at the times herein limited and appointed, it shall and may be lawful for the said collectors or their deputies, respectively, (by virtue of a special warrant for that purpose signed and sealed by any one justice of the peace) to levy the same by distress and sale of the offender or offenders goods and chattels, rendering the overplus if any to the owner or owners after reasonable charges are deducted.

And for the better discovery of frauds:

[Section XXI.] Be it further enacted by the authority aforesaid, That it shall and may be lawful for any justice of the peace within this province, upon application to him made by any of the collectors aforesaid or their deputies, to summon any person or persons to appear before him at such time and place as he shall appoint, to give evidence upon oath or affirmation for the discovery of frauds and abuses against this act. And if any

person or persons so summoned shall neglect or refuse to appear and give evidence as aforesaid, it shall and may be lawful to and for such justice to issue his warrant for apprehending such person or persons so offending and bringing him, her or them before him, and thereupon to commit such offender or offenders to the gaol of the county, where he shall remain without bail or mainprise until he shall consent to be examined and give evidence as this act directs.

[Section XXII.] And be it further enacted by the authority aforesaid, That from and after the said tenth day of April no collector already appointed or hereafter to be appointed nor any of their deputies shall enter upon the duties of his office before he shall take the following oath or affirmation before some justice of the peace of the county for which he shall be the collector:

That he will truly and faithfully execute the office of collector or deputy collector of excise for the county of without favor or affection to any, and shall from time to time truly account with the provincial treasurer for the time being for all moneys which he shall receive, and truly pay to the said treasurer so much thereof as he ought to pay in pursuance of the several acts of assembly which relates to the raising, levying and paying the excise on wine, rum, brandy and other spirits.

[Section XXIII.] And be it further enacted by the authority aforesaid, That from and after the said tenth day of April next ensuing the publication of this act the rate or sum of four pence per gallon imposed on wine, rum, brandy and other spirits in and by virtue of the act of general assembly passed in the thirtieth year of His late Majesty George the Second, entitled "An act for striking the sum of thirty thousand pounds in bills of credit and giving the same to the King's use, and for providing a fund to sink the bills so to be emitted by laying an excise upon wine, rum, brandy and other spirits,"¹ shall cease and be no more raised, levied, collected or paid, and that so much of the said act as is hereby altered or supplied shall be repealed, nulled and void; but that all and every the powers, authorities, jurisdictions, penalties, articles, clauses, matters and things in the said act contained and enacted relative to the excise thereby

¹ Passed September 21, 1756, Chapter 412.

imposed, not hereby altered or supplied, from and after the said tenth day of April next, shall be and the same are hereby continued and declared in full force and virtue during the continuance of this act, and shall be applied, exercised and put in execution for the raising, levying, collecting, recovering and paying the rates, duties and sums of money hereby directed to be raised, levied, collected and paid, to all intents and purposes as if the same were herein inserted and particularly enacted and applied to the said purposes, anything in the said act to the contrary notwithstanding.

An [*sic*] in order to secure the payment and discharge of the said bills of credit hereby emitted, together with all such other bills of credit as have been heretofore emitted by the said several recited acts for continuing the excise on wine, rum, brandy and other spirits with all convenient speed:

[Section XXIV.] Be it further enacted by the authority aforesaid, That the provincial treasurer shall and he is hereby enjoined and required out of the moneys arising by this act which shall be in his hands from time to time within the term of ten years from and after the said tenth day of April next ensuing the publication hereof, to pay off and discharge all and every the bills of credit made and emitted by virtue of this act, together with all such other bills of credit as have been heretofore emitted in and by virtue of the said several recited acts and remain undischarged, and as the said bills of credit shall come to his hands yearly and every year deliver the same to such committees of assembly as shall be annually appointed to settle the public accounts, to be by them burnt, sunk and destroyed.

[Section XXV.] Provided always, and be it further enacted by the authority aforesaid, That if the said rates, duties and sums of money by this act directed to be raised, levied and paid, during the term of ten years aforesaid from the said tenth day of April next ensuing the publication hereof shall not be sufficient to pay off and discharge the bills of credit hereby directed to be emitted, together with all such other bills of credit as have been heretofore emitted by the said several recited acts for continuing the excise on the said liquors, and the other purposes in this and the said acts mentioned, in such case this act and every

article, clause, matter, and thing therein contained shall be and is hereby declared to be in full force and virtue until all the purposes aforesaid shall be fully answered and completed. And if the said rates and sums of money shall produce more than sufficient for the purposes aforesaid, the overplus shall remain in the hands of the provincial treasurer, to be disposed of by act of general assembly.

[Section XXVI.] And be it further enacted by the authority aforesaid, That so much of the said several acts of general assembly continuing the excise aforesaid on wine, rum, brandy and other spirits hereinbefore recited as relates to the extending and further continuing the said excise shall be and is hereby declared to be repealed and made null and void from and after the said tenth day of April next ensuing the publication hereof.

Passed March 21, 1772. Referred for consideration by the King in Council, January 15, 1773, and allowed to become a law by lapse of time in accordance with the proprietary charter. See Appendix XXX.

As to Sections I-V, see the note to the Act of Assembly passed March 5, 1725-26, Chapter 289.

As to Sections VI-XXVI, see the Acts of Assembly passed February 18, 1777, Chapter 743; March 15, 1779, Chapter 325; March 17, 1780, Chapter 897; April 6, 1781, Chapter 938; March 19, 1783, Chapter 1016; March 21, 1783, Chapter 1024; December 9, 1783, Chapter 1061; April 5, 1785, Chapter 1161; April 1, 1790, Chapter 1506. This portion of the act in the text was repealed by the Act of Assembly passed September 21, 1791, Chapter 1532.

CHAPTER DCLVII.

AN ACT TO PREVENT FRAUDS AND ABUSES IN THE MANUFACTURING OF LEATHER.

Whereas great frauds and abuses have been committed in the manufacturing of leather within this province:

For remedy whereof:

[Section I.] Be it enacted by the Honorable Richard Penn, Esquire, Lieutenant-Governor under the Honorable Thomas Penn and John Penn, Esquires, true and absolute Proprietaries of the Province of Pennsylvania, by and with the advice and con-