districts within the said city and counties respectively, who shall collect the said sums and shall pay the same into the hands of the county treasurers respectively, who shall pay the same into the hands of the state treasurer for the time being to be applied in such manner as this or any future house of assembly shall direct; and the commissioners and assessors shall be allowed seven shillings and six pence per diem for their service aforesaid; and all persons shall be liable to the payment of the said sums in the same manner, and the collectors shall have the same powers and shall proceed in collecting and levying the said sums and shall be accountable in the same manner as is directed by the act of general assembly of Pennsylvania, entitled 'An act for raising county rates and levies," 1 for collecting the county taxes; and the collectors shall have for their care and trouble in collecting the said fines one shilling in the pound for all such moneys collected as aforesaid; and the treasurer shall have for his care and trouble in receiving from the collectors, delivering to the state treasurer and paying the commissioners' orders one per cent; and the state treasurer shall have for his trouble one-fourth per cent.

[Section XII] (Section XIV, P. L.) And be it further enacted by the authority aforesaid, That the treasurer of the counties respectively before they enter on the duties hereby required of them shall give security to the commissioners for the faithful discharge of their office in the sum of fifteen hundred pounds.

Passed February 14, 1777. See the note to the Ordinance of the First Constitutional Convention passed September 14, 1776, Chapter 735; and the Acts of Assembly passed March 17, 1777, Chapter 750; June 18, 1777, Chapter 758; October 10, 1779, Chapter 865.

## CHAPTER DCCLXIII.

AN ACT AUTHORIZING THE COLLECTORS OF THE EXCISE DUE AND TO BECOME DUE ON SPIRITUOUS LIQUORS TO COLLECT THE SAME, AND DIRECTING THE MODE OF OBTAINING TAVERN AND OTHER LICENSES AND FOR OTHER PURPOSES THEREIN MENTIONED.

(Section I, P. L.) Whereas by the ceasing of the powers of government in the province of Pennsylvania the several and re-

<sup>1</sup> Passed March 20, 1724-25, Chapter 284.

spective collectors of excise imposed on spirituous liquors by the laws late of the said province could not collect the same as by the said laws they were directed and required, although the same [was and still] is absolutely necessary for the purposes of defraying the expenses of government and sinking the bills of credit emitted by resolves of the late assembly for the public defense, and although it is evident that dealers in liquors have received greater profits on such liquors than was customary theretofore or than is just and reasonable, to the increasing their own estates and the injury of many of the good people of the state. And as it is also just and reasonable that all persons who make great profits and advantage by the public should contribute to the public expense accordingly:

[Section I] (Section II, P. L.) Be it therefore enacted by the Representatives of the Freemen of the Commonwealth of Pennsylvania in General Assembly met, and by the authority of the same, That the collector of excise on spirituous liquors in each county in this state who was appointed to that office by the last assembly of the said province shall be and continue collector of the excise on spirituous liquors in the county for which he was so appointed (if living) until another shall be appointed in his stead; and the said collectors and every of them and such others as may be hereafter appointed shall have, use and exercise all the powers and authority which collectors of the excise might. could or ought to have had, used and exercised under or by virtue of the said laws, and shall in all things respecting the duties of the said office be governed by the laws aforesaid. And all persons whomsoever that by the laws aforesaid ought to have paid excise, if the force and effect of the said laws had not ceased. shall be and are hereby declared to be within the meaning [and intention] of this act, and shall pay the duty or excise on all liquors they and each of them have purchased and not paid excise for according to the said laws as far as can be known and discovered. And all retailers of spirituous liquors and every other person coming under or within the notice of the said laws are hereby declared to be and to have been subject to all the duties of excise, fines and forfeitures, pains and penalties, by the said laws inflicted or directed to be collected, paid, taken and received as fully and amply as the same could or might have been done at any time before the fourteenth day of May last.

(Section III, P. L.) And whereas it is represented to this house that divers tavern keepers, public house keepers, beer house keepers and keepers of dram shops have not taken out licenses or paid license fees as the laws of the said province directed and required, although they have continued their respective businesses as before and received as great profits and emoluments therefrom as those who have taken and paid for such licenses. Now in order that equal justice may be done to all and the license fees applied to the use of the state according to the true intent and meaning of the constitution thereof:

[Section II] (Section IV, P. L.) Be it enacted by the authority aforesaid, That where any person had kept a tavern, inn, public house of entertainment, ale house, beer house or dram shop by the governor's license in the year one thousand seven hundred and seventy-five and did not take out a license for the year one thousand seven hundred and seventy-six, although they continued to keep such tavern, public house, ale house or dram shop, every such person is hereby declared indebted to this state [in] a sum of money equal to the sum he or she had last paid or ought to have paid for such license agreeable to the laws aforesaid; and every person who has (without license) set up and kept a tavern, public house of entertainment, inn, ale house. beer house or dram shop and continued the same for the space of three months in the years one thousand seven hundred and seventy-six and one thousand seven hundred and seventy-seven is hereby declared to be indebted to this state [in] a sum of money equal to the fees or sum of money directed by the laws aforesaid to be paid for a license for keeping such house, tavern [or dram shop] which shall be recovered by the collector of the excise for the respective counties in the same manner as fines and forfeitures are directed to be recovered by the laws aforesaid, and when recovered shall be considered as fines or forfeitures and paid into the treasury with the other fines and excise moneys, and the collectors shall have the same allowance or pay for collecting as

by the said laws he ought to have for collecting fines and forfeitures.

[Section III] (Section V. P. L.) And be it further enacted by the authority aforesaid, That no person or persons whatsoever within this state shall set up or keep a tavern, inn, public house of entertainment, ale house, beer house or dram shop unless such person or persons be first recommended by the justices in the respective county courts of quarter sessions for the said county to the president and council of this state for the time being for a license for so doing who shall (on such person having given bond and paid to the clerk of such court respectively the whole of the fees as directed by the laws aforesaid to be paid for such license) grant the same, and the secretary of the council of this state shall have for making out each license the sum of six shil-And if any person or persons shall keep any tavern, inn, public house of entertainment, ale house, beer house or dram shop by virtue of a license from the president aforesaid, he, she or they shall be in all things subject to the rules, regulations and restrictions of the said laws in such cases made and provided where the license was to be granted by the governors of Pennsylvania, and if any person or persons shall keep any tavern, inn, public house of entertainment, ale house, beer house or dram shop, without first obtaining a license for each respective year, all and every such person and persons shall, for every such offense be dealt with as the said laws in such case direct.

[Section IV] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That the clerk of the court of each respective county shall pay all such moneys as he shall receive (his own lawful fees only excepted) into the state treasury forthwith after the term at which such recommendations were granted, and transmit an account of the number of such licenses and the sum of money so received and paid into the hands of the treasurer, to the committee appointed by the assembly to settle the public accounts for the time being which moneys shall be subject to the drafts and orders of the house of assembly.

[Section V] (Section VII, P. L.) And be it further enacted by the authority aforesaid, That the president and in his absence the vice president of this state shall grant licenses in all cases. where the governors of Pennsylvania have heretofore granted licenses, and the fees shall be the same as have heretofore usually been [in like cases] and shall be paid into the hands of the state secretary (except in the case aforesaid) and the said secretary shall make fair entries of all such moneys he shall so receive and shall once in three months or oftener pay the same into the hands of the treasurer aforesaid for the use of the state, retaining in his hands the sum of five shillings for his trouble in making out each of the said licenses and affixing the seal to the same, and shall transmit an account thereof on oath or affirmation to the committee of accounts for the time being appointed by the general assembly to settle the public accounts.

[Section VI] (Section VIII, P. L.) And be it further enacted by the authority aforesaid, That all peddlers, hawkers and petty chapmen shall be and are hereby declared to be within the meaning and intention of this act.

Passed February 18, 1777. As to Sections I-V, see the notes to the Acts of Assembly passed February 28, 1710-11, Chapter 172; September 21, 1756, Chapter 412; March 21, 1772, Chapter 656; and the Act of Assembly passed April 22, 1794, Chapter 1763.

As to Section VI, see the note to the Act of Assembly passed February 14, 1729-30, Chapter 308.

## CHAPTER DCCXLIV.

AN ACT TO DISCOURAGE DESERTION AND TO PUNISH ALL SUCH PER-SONS AS SHALL HARBOR OR CONCEAL DESERTERS.

(Section 1, P. L.) Whereas many soldiers being duly enlisted or employed in the service of the United States of America and others in the service of this state desert and absent themselves illegally from their respective duties [to] the great prejudice of the service and the ill example of others:

In order therefore that an evil so dangerous in its consequences may be properly discouraged and (if possible) finally prevented, and the encouragers and abettors thereof duly punished: