

fore the first day of January next, and in case such survey has been made in any other county before the first day of November next.

[Section IV.] (Section VII, P. L.) Provided always, and be it further enacted by the authority aforesaid, That such entry in the office of the said secretary shall not give and [sic] [any] relief or benefit to any person to which he or she was not entitled before the passing of this act.

[Section V.] (Section VIII, P. L.) And be it further enacted by the authority aforesaid, That this act shall continue and be in force for and during nine months and from thence to the end of the next session of the general assembly and no longer.

Passed March 17, 1780. Recorded L. B. No. 1, p. 366, &c.

CHAPTER DCCCXCVII.

AN ACT TO RENDER THE REVENUE ARISING FROM THE EXCISE ON WINE AND SPIRITS AND ON LICENSES TO BE GRANTED TO PUBLIC HOUSES EFFECTIVE AND EQUAL TO THE PUBLIC NECESSITIES.

(Section I, P. L.) Whereas, in and by an act of assembly of the late province of Pennsylvania, passed in the year of our Lord one thousand seven hundred and fifty-six it was directed that an excise should be levied, collected and paid throughout the said province for the purposes therein mentioned, for all rum, brandy and other spirits sold, drawn, shared or bartered by any person or persons whatsoever, in any quantity under seventy gallons and for all wines sold, drawn, shared or bartered by any person or persons whatsoever under the quantity of one hogshead; such quantities to be delivered at one time and to one person at anytime from and after the first day of October, which was in the year of our Lord one thousand seven hundred and fifty-six, for and during the space of ten years then next following, and for so long after as should be necessary to answer the purposes for which the said excise was appropriated, at the rate of four pence per gallon and so proportionably

for a greater or less quantity, and divers regulations were made, powers given and officers appointed in order to bring the revenue thereby to arise into the treasury.

(Section II, P. L.) And whereas, the excise aforesaid was afterwards altered, additional regulations concerning the same made, and further powers given for the more effectual collecting thereof for and during ten years from the tenth day of April, which was in the year of our Lord one thousand seven hundred and seventy-two, by an act, entitled "An act for the support of the government of this province and making the excise on wine, rum, brandy and other spirits more equal, and preventing frauds in the collecting and paying of the excise,"¹ passed in the said late province on the first day of March, in the year of our Lord one thousand seven hundred and seventy-two, for the purpose of sinking and discharging certain bills of credit of the value of twenty-five thousand pounds emitted by virtue of the said act.

(Section III, P. L.) And whereas the said excise was afterwards charged with the redemption of the further sum of twenty-two thousand pounds emitted in bills of credit by virtue of an act of assembly, entitled "An act for the support of the government of this province and payment of public debts."²

(Section IV, P. L.) And whereas the residue of the said bills of credit, which were still current on the twenty-fifth day of May, in the year of our Lord one thousand seven hundred and seventy-eight, were called in and provided for in and by an act of this commonwealth, entitled "An act for the calling in of the bills of credit issued by the legislative authority of Pennsylvania under the sanction and authority of the crown of Great Britain and for other purposes therein mentioned,"³ and a supplement to the same whereby the said revenue of excise is now disengaged.

(Section V, P. L.) And whereas the ordinary support of government, the contingent expenses thereof and divers other calls at this time of war require considerable sums of money, and it

¹ Chapter 656.

² Passed September 30, 1775, Chapter 715.

³ Passed March 23, 1778, Chapter 791.

would be very distressing to the people of this state now laboring under heavy taxes on their estates, real and personal, to increase their burdens of that kind.

[Section I.] (Section VI, P. L.) Be it therefore enacted and it is hereby 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 said revenue of excise, shall be levied, collected and paid into the treasury of this state, during the remainder of the last-mentioned term of ten years for the purposes aforesaid. And in order to render the said revenue of excise effective, and in some measure proportioned to the great rise in the prices of wine and spirits and the necessities of the state:

[Section II.] (Section VII, P. L.) Be it further enacted by the authority aforesaid, That from and after the first day of May, next, the said excise of four pence per gallon and the sum of three pounds per annum, being the lowest rate at which any retailer of wine or spirits is allowed by the said acts of assembly to compound for the same shall be deemed to be money of the value of ten shillings for a bushel of wheat and estimated, collected, satisfied and paid in the manner after which the fees of certain officers are directed to be estimated, satisfied and paid in and by an act of assembly, entitled "An act for the better support of certain officers of this state and for ascertaining the specific fines and penalties which they may incur by neglect of duty."¹

(Section VIII, P. L.) And whereas the great profits and advantages of late gained by the keepers of inns, taverns, ale houses and retailers of wine, rum, and other spirits will easily admit that the public income arising from licenses to be granted to such persons may be augmented to a rate in some degree proportioned to the increased prices of goods, merchandise and tavern charges, in order to answer the salaries necessary to be given to public officers:

[Section III.] (Section IX, P. L.) Be it therefore enacted by the authority aforesaid, That from and after the ninth day of August next the money directed to be paid for such licenses by

¹ Passed November 27, 1779, Chapter 875.

the act of assembly of the late province of Pennsylvania, entitled "An act that no public house or inn within this province shall be kept without license,"¹ and the security directed to be given by tavern keepers and others in one hundred pounds before such licenses be issued," shall be taken in a [sum] equivalent to the augmented price of such license and shall be deemed to be money of the value of ten shillings for a bushel of wheat and estimated, collected, satisfied and paid in like manner as the fees of certain officers as aforesaid.

[Section IV.] (Section X, P. L.) And be it further enacted by the authority aforesaid, That an act of assembly of this commonwealth, entitled "An act to increase the fees on tavern licenses, the fines on tipping houses and the rates of excise,"² passed on the fifteenth day of March, which was in the year of our Lord one thousand seven hundred and seventy-nine, and everything therein contained (saving the treble rates thereby laid upon tavern licenses which shall continue till the said ninth day of August next) shall from and after the said first day of May next be repealed and made void.

Passed March 17, 1780. See the notes to the Acts of Assembly passed February 28, 1710-11, Chapter 172; August 26, 1721, Chapter 244; September 21, 1756, Chapter 412; March 21, 1772, Chapter 656; and the Acts of Assembly passed April 6, 1781, Chapter 938; March 19, 1783, Chapter 1016; March 20, 1783, Chapter 1018; December 9, 1783, Chapter 1861; April 5, 1785, Chapter 1161; September 25, 1786, Chapter 1248; September 21, 1791, Chapter 1582; (the two Acts of Assembly passed) April 22, 1794, Chapters 1758, 1763. Recorded L. B. No. 1, p. 367, &c.

CHAPTER DCCCXCVIII.

AN ACT TO GRANT TO HENRY GUEST AN EXCLUSIVE RIGHT FOR THE TERM OF FIVE YEARS OF MAKING OIL AND BLUBBER FROM MATERIALS OF HIS OWN DISCOVERY.

(Section I, P. L.) Whereas, the encouragement of arts, manufactures and commerce has always in all civilized and well-im-

¹ See Acts of February 28, 1710-11, Chapter 172, and August 26, 1721, Chapter 244.

² Chapter 325.