acted by the authority aforesaid, That the said United States, in Congress assembled, shall be and they are hereby fully authorized to appoint one or more collector or collectors in this commonwealth, to collect the said duties according to such rules and ordinances for collecting and levying the same, as they shall judge expedient: Provided always, That such rules and ordinances be not repugnant to the constitution and laws of this state.

[Section III.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That the moneys arising from the said duties shall be and they hereby are appropriated to the discharge of the principal and interest of the debts already contracted or which may be contracted on the faith of the said United States for supporting the present war.

[Section IV.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That this act shall be and continue in force until the full and final discharge of the debts hereinbefore mentioned, and no longer.

Passed April 5, 1781. Recorded L. B. No. 1, p. 426, etc. The Act in the text was repealed by the Act of Assembly passed September 23, 1783, Chapter 1039.

## CHAPTER CMXXXVIII.

AN ACT FOR AMENDING AND CONTINUING AN ACT ENTITLED "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." 1

(Section I, P. L.) Whereas, the act of assembly, entitled "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," passed on the twenty-first day of March, in the year of our Lord one thousand seven hundred and seventy-two, will

<sup>1</sup> March 21, 1772, Chapter 656.

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expire on the tenth day of April which will be in the year of our Lord one thousand seven hundred eighty and two: And whereas, it is necessary for the supporting the honor of government, discharging its debts and incidental expenses and for carrying on the war against the King of Great Britain, to continue the present excise on wine, rum, brandy and other spirits and to raise additional sums of money upon the same:

[Section I.] (Section II, 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 so much of the act of assembly aforesaid, not altered by this act as relates to the excise on wine, rum, brandy and other spirits and the collecting and paying the same shall be continued and the same is hereby continued for the term of ten years, from and after the aforesaid tenth day of April, which will be in the year of our Lord one thousand seven hundred eighty and two.

[Section II.] (Section III, P. L.) Provided always, and be it further enacted by the authority aforesaid, That the retailers of spirits distilled from the natural products of this state, late province of Pennsylvania, shall take permits from the collector of the excise and give him security in like manner in all respects as other retailers are obliged to do, anything in the nineteenth section of the act of assembly aforesaid to the contrary notwithstanding.

[Section III.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That from and after the thirtieth day of May next, until the expiration of this act, there shall be raised, levied, collected and paid the rate, duty and sum of four pence a gallon, and so in proportion, [for] any greater or lesser quantity over and above the rate and duty imposed by the above-recited act, upon all such wine, rum, brandy and other spirits bartered, sold or consumed within this state, as are subjected to a duty by the said act, which rates, duties and sums imposed by the act amended and continued by this act, and by this act shall be paid in specie or other money equivalent and not otherwise.

[Section IV.] (Section V, P. L.) And be it further enacted

by the authority aforesaid, That the several and respective duties by this act granted and continued shall be raised, levied, collected and paid during the term and time aforesaid, by the same ways, means and methods and by such rules and directions and under such penalties and forfeitures, and with such powers in all respects, not otherwise directed by this act, as are prescribed, mentioned or expressed in the said former act, or in any other act of assembly, thereby referred unto, for and concerning the duties by the same imposed and granted, and that the same act before mentioned and the act or acts thereby referred unto as for and concerning the said duties on wine, rum, brandy and other spirits, and every article, rule, clause, matter and thing therein contained and now being in force, not otherwise altered by this act, shall be and continue in full force and effect, to all intents and purposes for raising, levying, collecting, securing and accounting for the rates, duties and impositions hereby granted, imposed and continued, respectively, and for levying and recovering the penalties and forfeitures and all other matters and things during the continuance of this act, as fully as if the same were particularly and at large repeated in the body of this present act.

[Section V.] (Section VI, P. L.) Provided always, and it is hereby enacted, That nothing in this act contained shall extend, or be construed to extend, to allow any collector of excise for any county of this state any larger or greater sum for his trouble and care in collecting and paying the additional rate, duty or excise by this act imposed than at the rate of one per centum on all sums by him to be collected and paid in virtue hereof.

[Section VI.] (Section VII, P. L.) And be it further enacted by the authority aforesaid, That the treasurer of this state for the time being shall and he is hereby enjoined and required to pay all and singular the sum and sums of money arising by this act, or the act hereby referred unto, which shall be at any time in his hands, as the general assembly shall, by act of assembly, vote or draft, direct and order and not otherwise, anything in any former act of assembly to the contrary notwithstanding.

[Section VII.] (Section VIII, P. L.) And be it further enacted by the authority aforesaid, That no other rates or duties be demanded, received or paid in this state on any wine, rum, brandy or other spirits than those imposed and made payable by this act and the act hereby amended and continued, any law, usage or custom to the contrary notwithstanding.

Passed April 6, 1781. Recorded L. B. No. 1, p. 427, etc. See the note to the Act of Assembly passed March 21, 1772, Chapter 656, and the Act of Assembly passed March 19, 1783, Chapter 1016.

## CHAPTER CMXXXIX.

AN ACT FOR EMITTING THE SUM OF FIVE HUNDRED THOUSAND POUNDS IN BILLS OF CREDIT, FOR THE SUPPORT OF THE ARMY AND FOR ESTABLISHING A FUND FOR THE REDEMPTION THEREOF AND FOR OTHER PURPOSES THEREIN MENTIONED.

(Section I, P. L.) Whereas, it is not to be expected, during the present war with Great Britain, that sufficient quantities of gold and silver money can be procured or retained in this state, for the procuring and providing sufficient supplies of provisions and other articles for the support of the army, and for the purposes of private dealings, for which purpose and for supplying the good people of this state with a medium of commerce of a stable and solid nature for want of which they already suffer:

And whereas, there are many and large arrearages and sums of money due to this state from private persons for lands heretofore granted and claimed, which ought to be pledged as a fund of credit for the relieving the public necessities and supplying the treasury at this time:

[Section I.] (Section II, 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 bills of credit to the value of five hundred thousand pounds shall be prepared and printed with all possible dispatch after the publication of