

attainder be and is hereby vested in the said Henry Spering, John Spering, Jane Spering and Elizabeth Spering, and their heirs and assigns forever, equally to be divided between them as tenants in common and not as joint tenants, subject nevertheless, and liable to the payment and discharge of all the just debts of the said John Spering, the father, and of the charges and expenses which may have been incurred in pursuance of the said attainder and the consequent forfeiture and seizure thereof, to be settled and established by the justices of the supreme court upon claims to them exhibited in like manner as the claims of persons against other forfeited estates are to be settled by law.

Passed November 22, 1782. Recorded L. B. No. 2, p. 28, etc.

CHAPTER CMXCVIII.

AN ACT FOR RAISING AN IMPOST ON GOODS, WARES AND MERCHANDISE IMPORTED OR BROUGHT INTO THIS STATE BY LAND.

(Section I, P. L.) Whereas the merchants and traders of the city of Philadelphia, by their memorial have set forth that large quantities of merchandise are imported or brought into this state by land and are not liable to the payment of the duty or impost which arise on goods, wares and merchandise, imported by water according to the act entitled "An act for an impost on goods, wares and merchandise imported into this State," passed the twenty-third day of December in the year of our Lord one thousand seven hundred and eighty,¹ and the act "For guarding and defending the navigation in the bay and river Delaware, and for other purposes therein mentioned," passed the ninth day of April in the year of our Lord one thousand seven hundred and eighty-two.²

(Section II, P. L.) And whereas the intention of the above recited acts may be evaded by bringing or importing goods,

Passed November 22, 1782. Recorded L. B. No. 2, p. 27, etc.

¹ Passed December 23, 1780, Chapter 925.

² Passed April 9, 1782, Chapter 965.

wares and merchandise by land, and many evils in consequence arise:

For remedy whereof,

[Section I.] (Section III, P. L.) Be it enacted by the Representatives of the Freemen of the Commonwealth of Pennsylvania in General Assembly met, and by the authority of the same, That from and after the passing of this act there shall be raised, collected and paid the duties hereinafter set forth upon all goods, wares and merchandise brought into this state by land except as herein after excepted, that is to say, upon every gallon of rum, brandy and other spirituous liquors four pence, upon every gallon of Maderia wine eight pence, upon all other wines four pence, upon all wines in bottles one shilling per dozen, upon every hundred weight of unrefined sugar two shillings, upon every hundred weight of loaf sugar three shillings, upon every gallon of molasses two pence, upon every hundred weight of coffee two shillings, upon every hundred weight of cocoa two shillings, upon every pound of green tea one shilling, upon every pound of Bohea and other teas two pence, upon all other goods, wares and merchandise two per centum upon the value thereof:

(Section IV, P. L.) Provided always, That nothing in this act shall give any authority to demand or collect any impost or duty on common salt, saltpetre, gunpowder, lead or shot, or on goods, wares and merchandise of the growth product or manufacture of the United States of America or any of them.

[Section II.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That the owner, factor or consignee of any goods, wares or merchandise made dutiable by this act shall within twenty-four hours after their arrival enter the same with the naval officer of the city of Philadelphia or his deputies in other parts of the state and specify the packages, marks and number thereof, and the nature and quantity of their contents in number, weight and measure as they are commonly counted, estimated and sold.

(Section VI, P. L.) Provided always, That on the arrival of goods, wares or merchandise in any borough, township or district where there is no deputy of the naval officer, then and in

such case the owner, consignee or factor shall make entry as aforesaid, with the next justice of the peace who is hereby authorized and empowered to proceed [and] act in manner and form as the naval officer or his deputy is empowered and enjoined to do.

[Section III.] (Section VII, P. L.) And be it further enacted by the authority aforesaid, That if any owner, factor or consignee shall unload or cause to be unloaded any goods, wares and merchandise from any wagon, cart, dray, stage-coach or other conveyance before entry made as aforesaid and having obtained a permit for so doing, every person so offending shall forfeit and pay the sum of one hundred pounds, and all goods, wares and merchandise so unloaded or the value thereof shall be forfeited and the goods shall be seized by the said naval officer or his deputy.

(Section VIII, P. L.) And to the end that all duties herein imposed may be duly collected and paid,

[Section IV.] Be it further enacted by the authority aforesaid, That all the powers and authorities, and the penalties, regulations and directions given and expressed in and by the aforesaid act entitled "An act for an impost on goods, wares and merchandise imported into this state,"³ shall be and they are hereby extended to enforce the collection of the duties hereby imposed and laid as fully and amply to all intents and purposes as if the same was herein repeated and enumerated.

[Section V.] (Section IX, P. L.) And be it further enacted by the authority aforesaid, That the duties arising by virtue of this act be and the same are hereby appropriated for guarding and defending the navigation of the bay and river Delaware, in addition to the funds appropriated for that purpose in and by the act entitled "An act for guarding and defending the navigation in the bay and river Delaware and for other purposes therein mentioned,"⁴ passed the ninth day of April, one thousand seven hundred and eighty-two as aforesaid.

[Section VI.] (Section X, P. L.) Provided always, That the duties hereby imposed and laid shall continue no longer than

³ Ante.

⁴ Ante.

the armament for the defence of the river and bay as aforesaid is kept up, and in conjunction with the other duties appropriated by law to that purpose, the debts arising thereon and interest are fully paid.

Passed November 22, 1782. Recorded L. B. No. 2, p. 29, etc. Repealed by the act of assembly passed September 17, 1783, Chapter 1032.

CHAPTER CMXCIX.

AN ACT TO STAY AND PREVENT SUITS BEING BROUGHT AGAINST SUNDRY OFFICERS, DEPUTIES OR AGENTS HERETOFORE EMPLOYED IN THE SERVICE OF THIS STATE, AND OF THE UNITED STATES.

(Section I, P. L.) Whereas sundry inhabitants of this state, duly authorized and appointed agreeable to the resolutions of Congress have acted as agents for the United States in the several characters of commissaries, quartermasters, forage-masters, and in the clothier and medical departments:

(Chapter II, P. L.) And whereas other persons under the proper authority and appointment of this state have also acted in the same characters and through their laudable zeal for the good of the service have not only used their best endeavors as public officers but have also engaged their private credit in many instances for the payment of public debts:

(Section III, P. L.) And whereas the honorable Congress by their act of the twentieth day of February last pointed out a mode for the speedy settlement and liquidation of public accounts and by their resolve of the nineteenth day of March last have recommended to the several legislatures of the United States to stay and prevent suits of individuals against public officers, their deputies and agents. And it appearing to this legislature highly unjust that any person or persons having acted as public officers or deputies and agents aforesaid should be involved in distress and ruin in consequence of their honest and virtuous exertions for the common interest and safety of the public: