

CHAPTER MXVIII.

AN ACT FOR RAISING AND COLLECTING OF MONEY ON THE SPECIFIED ARTICLES THEREIN MENTIONED, FOR THE SUPPORT OF GOVERNMENT, AND FOR OTHER PURPOSES THEREIN MENTIONED.

(Section I, P. L.) Whereas it is necessary to raise a sum of money for the support of government, discharging its debts and incidental expenses, and preserving the public credit:

[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 there shall be raised, levied and collected for the uses aforesaid annually hereafter, from the owner or possessor of [every] billiard table the sum of fifteen pounds from the owner or possessor of every one horse two wheeled sulky, solo, chair or chaise the sum of one pound ten shillings, from the owner or possessor of every carriage, commonly called a phaeton or four wheeled chaise the sum of four pounds, from the owner or possessor of every carriage commonly called a coach, chariot or post-chaise the sum of seven pounds ten shillings, from the owner or possessor of every covered family wagon commonly called a caravan the sum of three pounds, from the owner or possessor of every stage-coach the sum of seven pounds ten shillings, and from the owner or possessor of every stage-wagon the sum of five pounds.

[Section II.] (Section III, P. L.) And be it further enacted by the authority aforesaid, That from and after the passing of this act the prothonotary of the city and county of Philadelphia shall pay out of the fees of his office for every writ whether original or judicial, mesne process, or any writ which shall be issued in the course of any action (subpoenas for witnesses and

writs issued in behalf of this commonwealth only excepted) the sum of five shillings and seven pence:

And the prothonotary of the county of Bucks shall pay out of the fees of his office as aforesaid the sum of two shillings.

And the prothonotary of the county of Chester shall pay out of the fees of his office as aforesaid the sum of three shillings and nine pence.

And the prothonotary of the county of Lancaster shall pay out of the fees of his office as aforesaid the sum of five shillings.

And the prothonotary of the county of York shall pay out of the fees of his office as aforesaid the sum of four shillings.

And the prothonotary of the county of Cumberland shall pay out of the fees of his office as aforesaid the sum of four shillings.

And the prothonotary of the county of Berks shall pay out of the fees of his office as aforesaid the sum of three shillings.

And the prothonotary of the county of Northampton shall pay out of the fees of his office as aforesaid the sum of two shillings [and six pence].

Which sums arising from writs as aforesaid shall be severally paid by the respective prothonotaries unto the treasurer of the state once in every six months, having first settled and registered an account thereof with the comptroller-general, who is hereby empowered and directed to settle all such accounts on oath or affirmation of each and every prothonotary, and on neglect or refusal to account and pay as herein set forth, each prothonotary so neglecting or refusing shall forfeit and pay for the use of this Commonwealth the sum of five hundred pounds, to be recovered in any court of record where such prothonotary dwells.

[Section III.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That in case of removal, resignation or death of any prothonotary as aforesaid, he, his heirs, executors, administrators or assigns, as the case may be, shall pay such sums as are above rated on every writ as aforesaid and before not accounted for.

[Section IV.] (Section V, P. L.) And be it enacted by the authority aforesaid, That if any owner or possessor of any of the

articles herein before mentioned, whereon specified sums of money are by this act directed to be raised and collected, shall neglect or refuse to make true returns thereof to the assessor of the proper township or district for the time being, such owner or possessor shall pay double the tax or sum of money herein before directed to be raised on such article, to be levied and collected for the uses aforesaid.

[Section V.] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That the commissioners, assessors and collectors shall have and exercise like power in raising, levying and collecting the money to be raised upon the articles above mentioned, as the commissioners, assessors and collectors respectively have in and by an act, entitled "An act to raise effective supplies for the year one thousand seven hundred and eighty-two," passed the twenty-seventh day of March in the year of our Lord one thousand seven hundred and eighty-two.¹

[Section VI.] (Section VII, P. L.) And be it enacted by the authority aforesaid, That from and after the passing of this act, there shall be raised, levied and collected, for the uses aforesaid, an impost or duty of four pence per gallon on all wines imported into this state in casks, and one shilling per dozen on all wines imported in bottles; the above sums respectively to be paid over and above the excise or duty directed to be raised, levied, collected and paid, by an act, entitled "A supplement to an act, entitled 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," passed the nineteenth day of March in the year of our Lord one thousand seven hundred eighty-three² and over and above the duty imposed by an act, entitled "An act for an impost on goods, wares and merchandise imported into this state," passed the twenty-third day of December, one thousand seven hundred and eighty.³

¹ Passed March 27, 1782, Chapter 961.

² Passed March 19, 1783, Chapter 1016.

³ Passed December 23, 1780, Chapter 925.

[Section VII.] (Section VIII, P. L.) And be it enacted by the authority aforesaid, That hereafter there shall be raised, levied and collected, a duty or impost of four pence per gallon on all strong beer, ale and porter, imported into this state in casks, and two shillings and six pence per dozen on such beer, ale and porter imported in bottles, and a duty or impost of two pence per pound on all refined loaf sugar so imported.

[Section VIII.] (Section IX, P. L.) And be it further enacted by the authority aforesaid, That the naval officer at the time being, and his deputy and assistants, shall have and exercise all and every of the powers for the raising, levying, collecting and securing of the payment of the duties and imposts hereinbefore mentioned, as said naval officer, his deputy and assistant have, in and by an act, entitled "An act for an impost on goods, wares and merchandise imported into this state," passed the twenty-third day of December, one thousand seven hundred and eighty.³

[Section IX.] (Section X, P. L.) And be it further enacted by the authority aforesaid, That all the moneys to be raised and collected by virtue of this act, shall be applied for the support of government discharging its debts and incidental expenses, and preserving the public credit.

Passed March 20, 1783. Recorded L. B. No. 2, p. 69, etc. See the Acts of Assembly passed September 17, 1783, Chapter 1032; September 25, 1786, Chapter 1248; March 26, 1789, Chapter 1405; April 1, 1791, Chapter 1546; January 13, 1794, Chapter 1708; April 22, 1794, Chapter 1758; April 13, 1795, Chapter 1832.

CHAPTER MXIX.

AN ACT TO REPEAL PART OF THE ACT, ENTITLED "AN ACT FOR THE MORE EFFECTUAL SUPPRESSION OF ALL INTERCOURSE AND COMMERCE WITH THE ENEMIES OF THE UNITED STATES OF AMERICA," AND FOR OTHER PURPOSES THEREIN CONTAINED.¹

(Section I, P. L.) Whereas by the act, entitled "An act for the more effectual suppression of all intercourse and commerce with the enemies of the United States of America,"¹ it is pro-

¹ Passed September 21, 1782, Chapter 986.