

CHAPTER MXXXIX.

AN ACT FOR LEVYING A DUTY ON CERTAIN ENUMERATED ARTICLES AND AN IMPOST OF FIVE PER CENTUM AD VALOREM ON ALL OTHER GOODS, WARES AND MERCHANDISE IMPORTED INTO THIS STATE, AND A TAX UPON REAL AND PERSONAL PROPERTY FOR THE DISCHARGE OF THE DEBTS OF THE UNITED STATES OF AMERICA, AGREEABLE TO ACTS OF CONGRESS THEREIN RECITED, AND FOR OTHER PURPOSES THEREIN MENTIONED.

(Section I, P. L.) Whereas the honorable congress of the United States of America by their act of the eighteenth day of April, one thousand seven hundred and eighty-three, did resolve, That it be recommended to the several states as indispensably necessary to the restoration of public credit and to the punctual and honorable discharge of the public debts to invest the United States in Congress assembled with a power to levy for the use of the United States the following duties upon goods imported into the said states from any foreign port, island or plantation; upon all rum of Jamaica proof, per gallon, four nintieths of a dollar; upon all other spiritous liquors, three nintieths ditto; upon Maderia wine, twelve nintieths ditto; upon all other wines, six nintieths ditto; upon common Bohea tea per pound six nintieths ditto; upon all other teas, twenty-four nintieths ditto; upon pepper per pound three nintieths ditto; upon brown sugar per pound, one-half nintieth ditto; upon loaf sugar, two nintieths ditto; and upon all other sugars one nintieth ditto; upon molasses, per gallon, one nintieth ditto; upon cocoa and coffee per pound, one nintieth ditto; upon all other goods a duty of five per centum ad valorem at the time and place of importation: Provided that none of the said duties shall be applied to any other purpose than the discharge of the interest or principal of the debts contracted on the faith of the United States for supporting the war, agreeably to the resolution of the sixteenth day of December last, nor be continued for a longer term than twenty-five years: And provided that the

collectors of the said duty shall be appointed by the states within which their offices are to be respectively exercised but when so appointed shall be amenable to and be removable by the United States in congress assembled alone: And in case any state shall not make such appointment within one month after notice given for that purpose the appointment may be made by the United states in congress assembled.

• [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 the United States in congress assembled, shall be and they are hereby fully authorized and empowered to levy for the use of the United States aforesaid the following duties upon goods imported into this state from any foreign port, island or plantation not within [any of] the United States; upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar; upon all other spiritous liquors, three ninetieths of a dollar; upon Madeira wine, twelve ninetieths of a dollar; upon all other wines six ninetieths of a dollar; upon common Bohea tea, per pound, six ninetieths of a dollar; upon all other teas twenty-four ninetieths of a dollar; upon pepper per pound, three ninetieths of a dollar; upon brown sugar per pound one half ninetieth of a dollar; upon loaf sugar, two ninetieths of a dollar; upon all other sugars one ninetieth of a dollar; upon molasses per gallon one ninetieth of a dollar; upon cocoa and coffee per pound, one ninetieth of a dollar; and upon all other goods, a duty of five per centum, ad valorem, at the time and place of importation; for and during the term of twenty-five years .

[Section II.] (Section III, P. L.) Provided always and be it further enacted by the authority aforesaid, That the said duties shall be applied to the discharging of the interest or principal of the debts contracted on the faith of the United States for supporting the war, agreeable to the resolution of the United States in Congress of the sixteenth day of December last. And the supreme executive council of this state shall, as often as occasion may be, appoint the collectors of the duties aforesaid; which collectors so appointed shall be amenable to removable

by the United States in congress alone. And in case the supreme executive council of this state shall not make such appointment within one month after notice given to them for that purpose, the appointment may be made by the United States in congress assembled.

[Section III.] (Section IV, P. L.) And be it enacted by the authority aforesaid, That before any of the aforesaid collectors or their successors shall enter upon the execution of the duties of their respective offices each and every of them shall make oath or affirmation for the faithful discharge of the same and shall enter into bonds with two sufficient sureties to the president or vice-president of the supreme executive council for the faithful discharge of their respective duties and for the accounting for and paying all such sums of money as they shall from time to time receive by virtue of this act.

[Section IV.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That every such collector shall be entitled to such commissions for their services on the whole of the moneys by them received and paid by virtue of this act as congress shall hereafter allow.

(Section VI, P. L.) And whereas the congress of the United States by their act of the eighteenth day of April, one thousand seven hundred and eighty-three aforesaid, did resolve that it be further recommended to the [states several] to establish for a term limited to twenty-five years and to appropriate to the discharge of the interest and principal of the debts contracted on the faith of the United States for supporting the war substantial and effectual revenues of such nature as they may judge most convenient for supplying their respective proportions of one million five hundred thousand dollars annually, exclusive of the afore mentioned duties which proportion to be fixed and equalized from time to time according to the rule which is or may be prescribed by the articles of confederation; provided that until the rule of the confederation can be carried into practice the proportion of the state of Pennsylvania of the said one million and five hundred thousand dollars shall be two hundred and five thousand one hundred and eighty-nine dollars:

[Section V.] (Section VII, P. L.) Be it therefore enacted by the

authority aforesaid, That the said proportion of the one million five hundred thousand dollars as aforesaid annually for the term of twenty-five years shall be raised and levied on the persons and estates of the inhabitants of this state for the uses and purposes aforesaid in such manner as the legislature of this commonwealth shall from time to time hereafter direct: Provided always that if any of the annual proportions of the one million two hundred and five thousand one hundred and eighty-nine dollars aforesaid shall be otherwise raised and paid to the United States for the uses and purposes aforesaid then such annual levy or tax shall be discontinued.

[Section VI.] (Section VIII, P. L.) And be it further enacted by the authority aforesaid, That the money to be raised by virtue of this act shall be and it hereby is appropriated to the discharge of the interest and principal of the debts contracted on the faith of the United States for supporting the war.

[Section VII.] (Section IX, P. L.) Provided always and be it enacted by the authority aforesaid, That this act shall not take effect until each and every of the thirteen United States shall make laws conformable to the acts of congress on which this act is founded.

(Section X, P. L.) And whereas congress did on the eighteenth day of April aforesaid, resolve, That an annual account of the proceeds and application of all the aforementioned revenues should be made out and transmitted to the several states, distinguishing the proceeds of each of the specified articles and the amount of the whole revenue received from each state, together with the allowances made to the several officers employed in the collection of the said revenues.

[Section VIII.] (Section XI, P. L.) Be it therefore enacted by the authority aforesaid, That the said accounts when made out in the form and manner aforesaid and transmitted to the supreme executive council shall forthwith be transmitted to the comptroller-general of this state, who shall enter the same in fair and separate books and shall lay the said books before the assembly of this state or the supreme executive council when thereto required; and for the satisfaction of the good people of

this state the said accounts shall be published by the said comptroller as often as the assembly shall direct.

[Section IX.] (Section XII, P. L.) And be it enacted by the authority aforesaid, That the act entitled "An act to vest in the congress of the United States a power to levy duties of five per centum ad valorem on certain goods and merchandise imported into this commonwealth and on prizes and prize-goods condemned in the court of admiralty of this state after the first day of May, one thousand seven hundred and eighty-one, and appropriating the same,"¹ passed the fifth day of April, one thousand seven hundred and eighty-one, and every clause, matter and thing therein contained, be and the same is hereby repealed and made void.

Passed September 23, 1783. Recorded L. B. No. 2, p. —. See the Act of Assembly passed March 16, 1785, Chapter 1137; April 8, 1786, Chapter 1226.

CHAPTER MXL.

A FURTHER SUPPLEMENT TO AN ACT, ENTITLED "AN ACT FOR ACKNOWLEDGING AND RECORDING OF DEEDS."¹

(Section I, P. L.) Whereas in and by an act of the general assembly of the late province of Pennsylvania now in force within this commonwealth, entitled "An act for acknowledging and recording of deeds," passed the twenty-eight day of May, one thousand seven hundred and fifteen it is provided that no deed or mortgage or defeasible deeds in the nature of mortgages thereafter to be made should be good or sufficient to convey or pass any freehold or inheritance or to grant any estate therein for life or years unless such deed be acknowledged or proved and recorded within six months after the date thereof where such lands lie:

¹ Passed April 5, 1781, Chapter 937.

¹ Passed May 28, 1715, Chapter 208.