

as the duties imposed upon goods imported by or for the inhabitants of this province, into New York or Maryland respectively, shall continue, and no longer.

Passed February 22, 1717-18. Apparently never submitted to the consideration of the Crown. See Appendix IV, Section II, and the Act of Assembly passed March 30, 1723, Chapter 269.

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CHAPTER CCXXV.

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AN ACT FOR LAYING A DUTY ON WINE, RUM, BRANDY, SPIRITS, CIDER, HOPS AND FLAX IMPORTED INTO THIS PROVINCE.

To the end that due provision be continued for paying the public debts and necessary charges of government:

[Section I.] Be it enacted by William Keith, Esquire, by the King's royal approbation Deputy-Lieutenant and Governor under William Penn, Esquire, Proprietary and Governor-in-Chief of the Province of Pennsylvania, by and with the advice and consent of the freemen of the said Province in General Assembly met, and by the authority of the same, That for all wines and liquors, hops and flax which shall be imported, landed or brought within any port or place belonging to this province, at any time after the last day of May, in the year of our Lord one thousand seven hundred and eighteen, until the first day of June, which will be in the year of our Lord one thousand seven hundred and twenty-one, there shall be duly levied, collected and paid the several rates and duties hereafter mentioned: (That is to say)

For every pipe of Madeira wine, belonging to any person or persons residing in this province, which, within the time aforesaid, shall be imported or brought within any of the said ports or places, by way of merchandise or otherwise, directly from the place of growth or product, in any ship or vessel wholly owned by some of the inhabitants of this province, the sum of twenty shillings; and for every pipe of Fayal wine, imported

and belonging as aforesaid, the sum of three pounds, and so after that rate for a greater or lesser quantity. For every pipe of Madeira wine, belonging to persons not residing in this province, which shall be imported or brought in as aforesaid within the time aforesaid, the sum of forty shillings; and for every pipe of Fayal wine so belonging and imported, the sum of three pounds, and after the same rate for a greater or lesser quantity.

For every pipe of Madeira or Fayal wine not laden at the place of its growth or product which shall be imported, as aforesaid, within the time hereinbefore limited, the sum of five pounds, and after that rate for a greater or lesser quantity, allowing to every importer being an inhabitant of this province out of all wines by him so imported over and besides leakage, after the rate of five per cent for his own use, free of the said duty.

And for every gallon of rum, brandy and spirits, belonging to persons not residing in this province, which shall be imported or brought within any of the said ports or places within the time aforesaid, directly from the place of its growth or product, two pence.

For every gallon of rum, brandy and spirits, so as aforesaid imported within the time aforesaid, whether by persons belonging to this place or others, not directly from the place of its growth or product, four pence.

For all cider so imported within the time aforesaid (except of the growth of the Lower Counties or West Jersey), the sum of three shillings by the barrel, and after that rate for a greater or lesser quantity.

And for all hops and flax, imported within the time aforesaid (except of the growth of the said Lower Counties or West Jersey), after the rate of four pence by the pound.

And for the better and more sure collecting and receiving of all and singular the said rates and duties hereby imposed:

[Section II.] Be it further enacted by the authority aforesaid, That if any person or persons, within the time aforesaid, shall import, or cause to be imported or brought within any port, creek or harbor belonging to this province, by way of mer-

chandise or otherwise, any of the said liquors, hops or flax, the master or commander of every ship, shallop, vessel or other person so importing or bringing in any of the said liquors, hops or flax shall not unload or put on board any lighter, shallop, boat or bottom whatsoever, or lay on land or suffer to be discharged or put into any lighter, shallop, boat or bottom, or to be laid on land out of any ship, sloop or other vessel aforesaid, any of the said liquors, hops or flax or any other goods, wares or merchandise whatsoever, before such master, commander or other person taking charge of the said ship, sloop, vessel or goods for that voyage, shall have delivered or caused to be delivered, upon oath or affirmation to the collector or officer hereby appointed to collect the said duties, a true and just account or manifesto of all the said liquors, hops, flax, goods, wares and merchandises so by him or them imported or brought in, as aforesaid, with the particular marks, numbers, qualities and contents of the lading, to the best of his or their knowledge; also where and in what port or place the vessel took in her lading, and by whom shipped, and to whom consigned or belonging: which the said collector shall duly enter in a book for that purpose, and thereupon shall grant a permit gratis for landing the same.

And the said collector is empowered to administer every oath or affirmation hereby required.

And that every importer, owner or claimer of such liquors, hops or flax, shall immediately pay down the said duties hereby imposed, in ready money, or otherwise become bound to the provincial treasurer for the time being, with one or more sufficient sureties, or procure two other sufficient persons to be bound to the said treasurer, to answer and pay the respective rates and duties hereby imposed upon such importation, within four months after the date of the said obligation, for which bond the collector shall receive of the party one shilling and six pence, and no more. And where the said duties shall be paid down, the parties paying the same shall have an allowance by way of rebate or deduction out of the same after the rate of ten pounds per cent in consideration of such ready money so paid or advanced.

[Section III.] And be it further enacted by the authority aforesaid, That if any of the said liquors, hops or flax shall be imported within the time aforesaid, or shall be unladen, landed or carried away before the said master or commander of the vessel importing the same hath delivered to the said collector an account or manifesto of the goods and merchandises imported, as aforesaid, every such master or commander shall forfeit and pay the sum of one hundred pounds, one-half thereof to the governor for the support of this government, and the other half to the collector, or such other person as will sue for the same, by action of debt, bill, plaint or information in any court of record in this province, wherein no essoin, protection or wager of law, nor any more than one imparlance shall be allowed.

And if any of the said liquors, hops or flax shall be so imported, unladen or landed, as aforesaid, without paying or giving security for the payment of the said duties, in manner aforesaid, that then the liquors, hops and flax so imported, unladen or landed or the value thereof (if the same cannot be found) shall be forfeited by the owner, claimer or receiver thereof, one moiety of which (after the duties hereby imposed and all charges of prosecution are deducted) shall go to the governor, for support of this government, and the other moiety to the collector, or such other person as shall sue for the same in manner aforesaid.

[Section IV.] And be it further enacted, That the said officer now or hereafter appointed to collect the said duties arising hereby, shall have full power and authority by virtue of this act, without any further or other warrant, to enter aboard any ship or vessel and into any house, shop, cellar, warehouse, room or other place whatsoever, where he shall suspect any of the said liquors or hops to be concealed, and make searches, and do all other matters and things which tend to the true payment of the duties by this act imposed, and the due and orderly collection thereof; and in case of opposition or refusal, with the assistance of the sheriff, water-bailiff, constable or other officer, without any further or other warrant (who, are hereby enabled and required, under the penalty of five pounds for

every refusal or neglect in that behalf, to be recovered as aforesaid, to be aiding and assisting to the said officer or collector) to seize the said liquors, hops and flax which shall be concealed or endeavored so to be as aforesaid. And for that end to break open doors and other obstacles, and to do and perform all other act and acts which by this act is required to be done for collecting, receiving and recovering any of the said duties, penalties as [or] forfeitures, or for making seizures of any of the said liquors, hops or flax upon which the said respective duties are hereby imposed, which shall be run, landed or brought in without making entries and paying or securing the said duties in as full and ample manner, to all intents and purposes, as any of the collectors of the King's customs may or can do by the laws of Great Britain.

Provided always, That if any of the said imported liquors, hops or flax for which the said duties are paid or secured as aforesaid, shall within the space of four months after importation be exported and carried out to sea, then and in such case three-fourths of the said duties hereby imposed shall be abated for such part of the said liquors, hops or flax as shall be so exported, and upon payment of the remaining fourth part the security given shall be delivered up and discharged.

[Section V.] And be it further enacted, That all masters of vessels, owners and other persons trading in the river Delaware, and entering into any port or place of this province, having on board any of the liquors, hops or flax which by this act are liable to pay the said duties, shall and are hereby required to observe and comply with the directions of this act, as though such vessels came from sea directly; and all persons by this act obliged to pay any of the said duties, shall apply to the collector of the said duties without any notice given or being otherwise thereunto required by him for so doing.

[Section VI.] And be it further enacted by the authority aforesaid, That Samuel Preston, of Philadelphia, merchant, shall be and is hereby appointed and authorized to be provincial treasurer for this province, and in case of his death or removal of the assembly for the time being shall appoint another in his stead. But if no assembly be sitting at the time of his

death or removal, then the governor and council shall appoint one to supply his place until the next meeting of the assembly.

[Section VII.] And be it further enacted, That Owen Roberts, of Philadelphia, gentleman, shall be and is hereby appointed collector of the said rates and duties hereby imposed, and receiver of all fines, forfeitures and penalties hereinbefore appointed to be set, imposed and levied by virtue of this act, which the said collector is hereby empowered to demand, collect, receive and recover of and from all persons importing or landing any of the said liquors, hops or flax by this act appointed to pay the duties aforesaid, and shall from time to time take all bonds hereby required to be given as aforesaid, and cause the importer or claimer of any of the said goods upon oath or affirmation (which the said collector is hereby obliged to administer) to discover whether any of the said liquors, hops or flax so imported be the property of the inhabitants of this province or others, and to oblige them to the payment of the said duties accordingly. And in case any such claimer shall refuse to discover upon oath or affirmation, as aforesaid, to whom such goods do properly belong, the said goods shall be forfeited, one moiety thereof to the governor, and the other to the collector or such other person or persons as shall sue for the same in manner aforesaid.

And the said collector shall keep fair and true accounts in writing of all his doings relating to the premises, which he shall from time to time submit to the view and inspection of the provincial treasurer, and lay the same before the assembly when thereunto required.

And the said collector shall once in six weeks, or oftener if thereunto required, during the continuance of this act, pay unto the said treasurer's hands all such sums of money which he shall receive by virtue of this act, and shall deduct out of the same for his own use one penny in the shilling.

And the said collector shall be further allowed by the said treasurer in the final adjusting of his account all reasonable charges in the prosecution of the said seizures and recovery of any of the said fines, forfeitures and penalties in pursuance of this act.

Provided always, That the said collector, before he enters upon the execution of his said office, shall be sworn or attested (before some justice of the peace), and shall with one or more sufficient sureties become bound in an obligation of five hundred pounds to the treasurer, conditioned for the true and faithful execution of his said office.

And if any of the said liquors, hops or flax, so to be imported as aforesaid, shall be seized in pursuance of this act and a doubt or question shall arise whether such liquors, hops or flax are liable to pay the said respective duties, the proof that they are not liable to pay the said duties shall lie upon the importer, possessor or claimer, and shall not be incumbent on the governor or any informer or prosecutor for the governor and himself.

[Section VIII.] Provided nevertheless, and be it hereby enacted, That if the said collector, or any other person or persons shall be sued or prosecuted for anything done in pursuance of this act, he or they so sued or prosecuted may plead the general issue and give this act and special matter in evidence for their justification, and if upon trial thereof a verdict shall be given against the prosecutor, or that the plaintiff or prosecutor shall become non-suit or suffer a discontinuance, the defendant or defendants in such action shall recover treble damages and full costs of suit.

Provided also, That no collector or other officer shall be liable to be sued for anything done in prosecution of this act, unless such suit be commenced within twelve months next after the supposed or pretended injury shall be done or committed.

Passed February 22, 1717-18. Apparently never submitted to the consideration of the Crown. See Appendix IV, Section II, and the Acts of Assembly passed February 24, 1720-21, Chapter 240; May 12, 1722, Chapter 249.