

CHAPTER DCCLXXIII.

AN ACT FOR MAKING MORE EQUAL THE BURDEN OF THE PUBLIC DEFENSE AND FOR FILLING THE QUOTA OF TROOPS TO BE RAISED IN THIS STATE.

(Section I, P. L.) Whereas it is just and reasonable that the burden of the public defense should be as equal as possible upon every inhabitant of this state:

And whereas there are numbers of persons who by reason of age and other incapacities do not yield personal service under the militia law:

And whereas all such persons ought of right to pay an equivalent for defense of their property:

Therefore:

[Section I] (Section II, P. L.) Be it 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 assessed, levied and collected annually upon all the estates real and personal of every person not subject to nor performing military duty by the militia law of this state (except as hereafter excepted) an additional sum equal to what such person shall be charged in the state tax in the manner hereinafter directed.

[Section II] (Section III, P. L.) And be it further enacted by the authority aforesaid, That the board of commissioners and assessors for the city of Philadelphia and each county in this state respectively are hereby empowered, required and enjoined to demand yearly and every year from the lieutenant of the city and each county in the state respectively a copy certified under his hand and seal of the names and surnames of all the persons enrolled in the militia within the city and each county respectively marking on the said lists such as have been excused by him, which certified copies the said lieutenants are required to furnish within ten days after demand under the penalty of fifty

pounds and the said commissioners and assessors when possessed of the aforesaid lists or copies are required to annex the additional tax aforesaid to the names of each of the persons found in the returns of borough, township, ward or district assessors and not enrolled in the militia rolls, either in a separate column in the state tax duplicate or a duplicate for that particular purpose, which duplicates the commissioners are required to deliver to the several collectors for the state tax with a warrant annexed empowering them to levy and collect (an opportunity of an appeal being first allowed) the said additional tax, and requiring them to pay the same into the hands of the county treasurer for the state taxes at the same time appointed for the payment of the state taxes, and the said commissioners, assessors and collectors are to be paid at the same rates and in the same manner as they are paid for their other services, subject to the same fines and forfeitures respectively for neglect of duty as they are by law subject to for neglects in the state taxes; and the said additional taxes shall be paid over by the respective county treasurers to the state treasurer at the same time the state taxes are by law directed to be paid.

[Section III.] (Section IV, P. L.) Provided nevertheless and it is further enacted by the authority aforesaid, That delegates in Congress, members of the supreme executive council, members of assembly, justices of the supreme court, masters and faculty of colleges, ministers of the gospel and clergy of every denomination, parents having a son or sons unmarried living in their families subject to or performing militia duties or that may have had such son or sons killed or captivated in the defense of this state or any of the United States, widows whose husbands have been or shall be killed or captivated in the service of this state or any of the United States, minors who may have had their fathers killed or captivated in the service of this or any of these United States, masters or mistresses having an apprentice or apprentices subject to performing militia duties, are declared not to be within the intention or meaning of this act.

[Section IV.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That those of the good inhabitants of this state who are above the age of fifty-three years and have

served any tour of duty in the militia either in person or by substitute or have paid for such substitute shall be excused from the payment of the said additional tax for one year for each of the said tours.

[Section V.] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That if any two of the persons made subject by this act to pay the aforesaid additional tax shall or may have procured one able-bodied recruit to enlist into any one of the continental regiments belonging to the quota of this state for three years or during the war, they shall be discharged and released from the said additional tax during the term of the said enlistment.

Passed December 26, 1777. See the note to the Ordinance of the First Constitutional Convention passed September 14, 1776, Chapter 735; and the Acts of Assembly passed November 27, 1779, Chapter 872; December 23, 1780, Chapter 926; June 25, 1781, Chapter 946; September 29, 1781, Chapter 951; August 11, 1784, Chapter 1104; September 6, 1785, Chapter 1171; November 10, 1787, Chapter 1326.

CHAPTER DCCLXXIV.

AN ACT TO REGULATE THE WAGES OF THE REPRESENTATIVES OF THE FREEMEN IN ASSEMBLY.

(Section I, P. L.) Whereas the provision made by the former laws of this state for the expenses of the members of assembly is now by reason of the high and extravagant prices of the necessaries of life become so far inadequate to their expenses while attending on the public business that they must serve the public to the prejudice of their private estates if some remedy be not provided:

[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 members of the general assembly of this commonwealth shall have and receive for each and every day which they have attended or shall attend the