

CHAPTER MXVI.

AN ADDITION AND 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.'" ¹

(Section I, P. L.) Whereas it hath been found by experience that the excise laws heretofore in force have not been adequate to the salutary purposes intended by them:

For remedy whereof, and for the better support of civil government.

[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 from and after the passing of this act, the rate, duty and sum of eight pence per gallon shall be raised, levied, collected and paid on all wines, rum, brandy and other spirits, bartered or sold and consumed within this state, and which have been or during the continuance of this act shall be imported from beyond seas, or made or distilled from the natural products of any country beyond seas; and that the rate, duty and sum of four pence per gallon shall be raised, levied, collected and paid on all rum, brandy and other spirits, distilled from the natural products of this state or of any of the United States, and which shall be bartered or sold and consumed within this state (wine, rum, brandy or other spirits, entered for exportation out of this state, and exported accordingly, only excepted) anything in any law heretofore made to the contrary in anywise notwithstanding.

[Section II.] (Section III, P. L.) Provided always nevertheless, and be it further enacted by the authority aforesaid, That

¹ Passed April 6, 1781, Chapter 938.

every contractor employed and authorized as such by the superintendent of finance to furnish rations for the federal army of the United States or any part thereof, shall upon settlement of his account of rations with the said financier or other proper officer, and having obtained a certificate under his hand or having really and bona fide issued in rations, within any certain limited time any certain number of gallons of wine, rum, brandy or other spirits, particularly specifying the different kinds thereof in such certificate, have credit with the collector or deputy collector of the city of Philadelphia or any county of this state with whom such liquor shall have been entered, in the settlement of his account with such collector, for so much as the duty on the quantity of liquor so certified by the superintendent of finance to have been issued within the time for which the said contractor shall have been charged with excise in the books of the said collector, shall amount to; and the said collector shall enter such discount of excise on the account of the said contractor under his hand; and shall further keep a true account thereof in his own books.

[Section III.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That every person or persons importing any liquors made excisable by this act shall make full and true entries with the collector of excise in the city or county where such liquors shall be imported and unloaded from any vessel, wagon or other carriage, and before the same shall be stored in any warehouse, shop, cellar or other place, of all such liquors, with the casks containing the same, with their true contents, marks and numbers, under the penalty of a sum equal to the excise by this act made chargeable on all such liquors and every importer, merchant or wholesale dealer in any of the liquors aforesaid, shall, upon every sale or alienation of any of the said liquors, without delay, make a return and entry of all liquors so sold, the time when sold the quantity and casks or vessels containing the same, with their marks, contents and numbers, together with the purchaser's name and place of abode, under the penalty of all the duties or excises chargeable by this act on all liquors so neglected to be entered. And the collector of excise or his deputy for the city or county where such

neglect shall happen or shall be suspected to have happened, shall have power by virtue of this act to enter in the daytime into any storehouse, warehouse, shop, cellar or other place in which he may suspect that any such excisable liquors shall be lodged, and there search, examine and compare all such liquors there found with the entries made, and if on inquiry it shall appear to him that there are liquors there stored, and not entered as this act directs or if liquors entered with the said collector as imported or bought have been sold or removed without due entry thereof, then, and in every such case, the said collector or his deputy for the said district shall forthwith charge such importer, merchant or wholesale dealer with the whole excise made chargeable by this act on such liquors, and the quantities there found and not entered as aforesaid, and shall proceed to recover such excise as a penalty from such importer, merchant or wholesale dealer in the same manner as excise is recoverable from retailers of spiritious liquors by this act, or to the act to which this is an addition and supplement. And if any importer, merchants or wholesale dealer shall refuse to open such store, warehouse, shop, cellar or other place where such liquors or any of them may be suspected to be, it shall and may be lawful for the collector or his deputy, to call to his assistance the sheriff of the county or any constable, and to break open such store, warehouse, shop, cellar or other place; and if any such officer shall neglect or refuse to assist such collector or his deputy when so required, he shall forfeit and pay for every such neglect or refusal the sum of ten pounds.

[Section IV.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That from and after the first day of June next every distiller of spiritious liquors, before he proceed to distill any further quantity, shall under the penalty of ten pounds enter with the collector of excise for the city and county respectively, or his deputy, wherein such distiller shall reside, an account of all such stills with the number of gallons which they do severally contain, and shall be accountable to such collector or his deputy for all liquors by him retailed, drawn, sold, bartered or delivered to any person or persons, for any valuable consideration whatsoever, in any quantity less than twenty gal-

lons at one time and to one person, and shall enter the same and pay the excise thereon, as retailers are by law obliged to do; anything contained in any law heretofore made to the contrary notwithstanding. And if any such distiller shall sell, deliver, dispose of or remove, or shall suffer to be sold, delivered, disposed of or removed from the distillery, store or cellar of the said distiller, any quantity of spiritious liquors above twenty gallons at one time to one person, without entering the same, or causing it to be entered with the collector of the county or his deputy, and without taking out a permit of such entry, therein specifying the name of the person to whom such liquor hath been sold, delivered or 'disposed of, with the quantity thereof, and the vessel or vessels containing the same, with their marks and numbers, and where the same is to be removed to, to be sold or consumed, every such distiller shall forfeit and pay, for every such offense, a sum equal to the value of the liquor so neglected or refused to be entered agreeable to the true intent and meaning of this act, to be recovered in any court of record within this state, by bill, plaint or information, wherein no essoin, protection, wager of law, nor more than one imparlance shall be allowed. Of all which entries and permits, the collector or his deputy, with whom the [same] shall be entered, shall keep true and fair accounts, and shall charge the several persons named in such permits, to whom such liquors shall have been so sold or delivered by the distiller thereof with the excise chargeable thereon, as by this act is made payable for such liquor; and unless payment thereof be made within three months from the date of such permit or a certificate from the collector of the city or county where the same hath been sold and delivered, importing that the same liquors have been sold and delivered by wholesale to some person or persons within the county of which he is collector or deputy collector, be returned to the collector, or his deputy, of the county where such liquors were distilled or removed from, the said collector or his deputy shall proceed against such delinquent, and recover all such sum or sums declared to be due by this act, in the same manner, and under the same fines and forfeitures as other duties are made payable and recoverable by this act or the act to which this is an addition and supplement.

(Section VI, P. L.) And whereas some difficulties have arisen about the meaning of the nineteenth section of the 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 twenty-first day of March, one thousand seven hundred and seventy-two:¹

(Section VII, P. L.) And whereas it is fit and proper that retailers of wine or spirituous liquors should now pay a larger sum annually than hath been required by law heretofore:

[Section V.] (Section VIII, P. L.) Be it therefore enacted by the authority aforesaid, That if the duties charged by this act on the liquors retailed by any person in one year do not amount to the sum of six pounds, such person shall be charged with such sum as will make the whole excise payable in one year equal to six pounds.

(Section IX, P. L.) Provided always, That nothing in the foregoing section shall extend to the counties of Bedford, Northumberland, Westmoreland and Washington.

(Section X, P. L.) Provided also, That nothing herein contained shall be construed to excuse or exonerate any person from paying any greater sum than six pounds, if the real excise on the liquors by him or her retailed within the year should arise to any greater sum.

[Section VI.] (Section XI, P. L.) And be it further enacted by the authority aforesaid, That from and after the twenty-fifth day of April next, it shall and may be lawful for any constable or constables, supervisors of the highways and any overseer or overseers of the poor in the city or respective counties, as often as they shall find any carter, wagoner, drayman, boatman or other person conveying by land or water, any of the wines or spirituous liquors aforesaid, to ask and demand from any such carter, wagoner, drayman, boatman or other person conveying the same, a permit for the lawful removal of such wines or spirituous liquors, and upon neglect or refusal of the party to produce and show such permit, to stop and deliver all such wines or spirituous liquors to the collector or his deputy, or to

¹ Passed March 21, 1772, Chapter 656.

the nearest magistrate safely to keep, and such constable, supervisor or overseer shall forthwith inform the collector of the county or his deputy of such demand and seizure, who shall immediately proceed therein accordingly to law, and if on a final trial it shall be adjudged a proper seizure, the said constable, supervisor or overseer shall be entitled to one equal moiety or share which by the former acts in case of seizure would have been the property of the collector.

[Section VII.] (Section XII, P. L.) And be it further enacted by the authority aforesaid, That in all cases of appeal to the judgment of the court of quarter sessions for anything done in pursuance of this act, or the act to which this is an addition and supplement, their judgment therein shall be final, and no writ of certiorari shall issue for the removal thereof into the supreme court.

[Section VIII.] (Section XIII, P. L.) And be it further enacted by the authority aforesaid, That the constables of the city and several counties of this state shall from and after the passing of this act make a true return of the names and surnames of all the several distillers holding or occupying distilleries, within their respective township, wards or districts, to the clerk of the court of quarter sessions of their respective county once in every three months under the penalty of ten pounds.

[Section IX.] (Section XIV, P. L.) And be it further enacted by the authority aforesaid, That the several clerks of the court of quarter sessions shall, and they are hereby enjoined and required to file and keep all such returns of the said constables, and to transmit certified copies of them, at least once in every six months, into the comptroller-general's office under the penalty of fifty pounds; which returns, so rendered, shall be considered and taken as a check on the accounts exhibited by the collectors respectively, for settlement in the said comptroller's office.

[Section X.] (Section XV, P. L.) And be it further enacted by the authority aforesaid, That hereafter it shall be the duty of the several collectors of excise, to lay their accounts respectively before the comptroller-general once in every six months or oftener if thereunto required by the said comptroller-general,

who shall adjust and settle all such accounts, and shall direct and order all such collectors forthwith to pay the moneys in their hands into the treasury of this state. And if any of the said collectors [shall] shall [sic] neglect or refuse so to do, the comptroller-general shall, and he is hereby authorized, forthwith to proceed against every such delinquent collector as by law he is directed in the case of other delinquents.

[Section XI.] (Section XVI, P. L.) And be it further enacted by the authority aforesaid, That the comptroller-general as often as he shall adjust and settle the accounts of any of the counties [within] [of] this state, he shall cause an abstract of collectors of excise in any of the counties [within] [of] this state, he shall cause an abstract of the said accounts respectively to be published and distributed in the counties which they respectively refer to, in which accounts so published, shall be noted all entries of wines and spirituous liquors, the excise payable thereon by whom entered, the amount of seizures, and the sums outstanding.

[Section XII.] (Section XVII, P. L.) And be it further enacted by the authority aforesaid, That if any person or persons whatsoever shall take a permit for the removal of wines or other liquors, made excisable by this act, and shall not convey the said wines or other liquors to the county mentioned in the permit, or shall convey such wines or liquors to any other county within this state, and shall neglect or refuse to make entry of such further removal with the collector of the county to which the permit is directed, and to produce the permit aforesaid to the said collector, or shall take a permit in the name of any other person than the real owner of such wine or other liquors, or shall enter them for exportation out of the state, either by land or water, and after the removal of any of the said wines or other liquors, shall unlade and put any of the said wines or other liquors into any house, store, cellar or other place within this state without first entering the same with the collector of the county or his deputy, where the same shall be unladed or stored, every such offender shall forfeit and pay the sum of fifteen pounds for every hundred gallons so neglected to be properly entered, conveyed and conducted as this act directs, and

so in proportion for any greater or lesser quantity; and also shall forfeit all such wines or other liquors, which shall be in any of the above ways attempted to be concealed from the payment of the duties required by this act; the one moiety of all such seizures, fines and forfeitures so made and recovered shall be to the informer who shall prosecute the offender to conviction, and the other half to the use of the state, to be recovered as other fines and forfeitures are by this act, and the act to which this is an addition and supplement made recoverable.

[Section XIII.] (Section XVIII, P. L.) And be it further enacted by the authority aforesaid, That before the twenty-fifth day of April next, and before the present collectors of excise or their successors in office or any of them [shall] enter upon the execution of the duties of their respective offices, they shall each and every of them enter into bonds, with two sufficient sureties, to the treasurer of the state for the time being, for the sums following, to-wit: The collector of the city and county of Philadelphia, in the sum of three thousand pounds.

The collector of the city and county of Bucks, in the sum of six hundred pounds.

The collector of the county of Chester, in the sum of nine hundred and fifty pounds.

The collector of the county of Lancaster, in the sum of one thousand three hundred pounds.

The collector of the county of York, in the sum of seven hundred and fifty pounds.

The collector of the county of Cumberland, in the sum of seven hundred and forty pounds.

The collector of the county of Berks, the sum of seven hundred pounds.

The collector of the county of Northampton, in the sum of three hundred and sixty pounds.

The collector of the county of Bedford, in the sum of one hundred and eighty pounds.

The collector of the county of Northumberland, in the sum of two hundred and fifty pounds.

The collector of the county of Westmoreland, in the sum of one hundred and fifty pounds.

The collector of the county of Washington, in the sum of one hundred and fifty pounds.

To be paid to the said treasurer or his successor, for the faithful discharge of their respective duties, and for the respective accounting for and paying all such sums of money as they shall from time to time receive by virtue of this act, and the act to which this is an addition and supplement:

[Section XIV.] (Section XIX, P. L.) And be it further enacted by the authority aforesaid, That every person who hath been or hereafter shall be a collector of excise within this state, and who hath been or hereafter shall be removed from said office, shall forthwith on demand of the excise officer appointed in his room, deliver to the new appointed officer all books, accounts, records and entries in his possession of all excise, fines, forfeitures and debts due and outstanding by virtue of this act or the act to which this is an addition and supplement, whole and undefaced, under the penalty and forfeiture of one hundred pounds to be used for and recovered by the comptroller-general at the suit and for the use of the commonwealth in manner as other fines and forfeitures are made recoverable by this act, all which sums of money so due and outstanding shall in the settlement of his accounts, be placed to the credit of the officer so removed, and the new appointed officer shall collect, account and settle for the same, in the same manner as for other moneys receivable by him by virtue of this act.

[Section XV.] (Section XX, P. L.) And be it further enacted by the authority aforesaid, That from and after the [said] twenty-fifth day of April, no collector already appointed or hereafter to be appointed, nor any of their deputies shall enter upon the duties of his office before he shall take the following oath or affirmation before some justice of the peace of the county for which he shall be the collector, to wit: "That he will truly and faithfully execute the office of collector or deputy collector of excise for the county of _____ without favor or affection to any, and shall from time to time truly account with the comptroller for the time being, for all moneys which he shall receive, and truly pay to the state treasurer for the time being, so much thereof as he ought to pay in pursuance of the several acts of

assembly which relate to the raising, levying and paying the excise on wine, rum, brandy and other sprits, and that he shall not break open any house, cellar or other place to search for any of the said liquors without sufficient reason to suspect a fraud is intended."

[Section XVI.] (Section XXI, P. L.) And be it further enacted by the authority aforesaid, That the several collectors of the counties of Bedford, Northumberland, Westmoreland and Washington shall deduct out of the public moneys which may come to their hands by virtue of this act or the act to which this is an addition and supplement twelve and a half per centum for their services respectively.

And the collectors of the counties of York, Cumberland, Berks and Northampton shall be entitled to six per centum for their services respectively as aforesaid.

And the collectors of the counties of Bucks, Chester and Lancaster shall be entitled to five per centum for their services respectively as aforesaid.

And the collector of the city and county of Philadelphia shall be entitled to two and a half per centum for his services as aforesaid and no more.

And the treasurer of the state shall receive one and an half per centum for receiving and paying all the moneys which may come to his hands by virtue of this act, or the act to which this [is] an addition and supplement.

[Section XVII.] (Section XXII, P. L.) And be it further enacted by the authority aforesaid, That from and after the passing of this act the rates of all tavern licenses exclusive of the fees of office shall be double the sum at which they have been by law charged hitherto, and the clerks of the courts of quarter sessions are hereby enjoined and required to receive from every person who shall be recommended as the law directs to keep a public house, a sum for every license for that purpose, equal to double the sum which all such licenses have been respectively rated at by law, in the city of Philadelphia and the several counties of this state, and shall account for and pay over all such sums by them received, in the manner directed hereto-

fore by law for receiving and paying over the same, anything in any law heretofore made in anywise notwithstanding.

[Section XVIII.] (Section XXIII, P. L.) And be it further enacted by the authority aforesaid, That if any person or persons shall hereafter retail and sell less than one quart of rum, wine, brandy or other spirits, to be delivered at one time and to one person without having first obtained license agreeable to law, for that purpose, he, she or they shall forfeit and pay for every such offence the penalty of ten pounds over and above the excise for all such liquors by them retailed as aforesaid or be committed to the workhouse or prison of the respective county where the offence shall be committed there to be kept at hard labor for the space of three months, anything in this law or any other law to the contrary notwithstanding.

[Section XIX.] (Section XXIV, P. L.) And be it further enacted by the authority aforesaid, That so much of the act to which this is an addition and supplement, as is altered, supplied or amended by this act, be and the same is hereby repealed and made void, anything contained in any of the said laws in anywise notwithstanding.

Passed March 19, 1783. Recorded L. B. No. 2, p. 61, etc. See the Act of Assembly passed March 20, 1783, Chapter 1018.

CHAPTER MXVII.

A FURTHER SUPPLEMENT TO THE ACT, ENTITLED "AN ACT TO PREVENT THE EXPORTATION OF BREAD AND FLOUR NOT MERCHANTABLE AND FOR REPEALING AT A CERTAIN TIME ALL LAWS HERETOFORE MADE FOR THAT PURPOSE."¹

(Section I, P. L.) Whereas in and by the act, entitled "An act to prevent the exportation of bread and flour not merchantable and for repealing at a certain time all laws heretofore made for that purpose,"¹ passed the fifth day of April, one thousand seven hundred and eighty-one, inspectors of flour are not ap-

¹ Passed April 5, 1781, Chapter 936.