

CHAPTER MLI.

A SUPPLEMENT TO AN ACT, ENTITLED "AN ACT FOR AN IMPOST ON GOODS, WARES AND MERCHANDISE IMPORTED INTO THIS STATE." ¹

(Section I, P. L.) Whereas the intention of the act, entitled "An act for an impost on goods, wares and merchandise imported into this state," to which this act is a supplement may be evaded by bringing or importing goods, wares and merchandise by land whereby many evil consequences may arise:

For remedy whereof,

[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 there shall be raised and collected upon all goods, wares and merchandise, brought into this state by land each and every of the duties mentioned and set forth in the act to which this act is a supplement, and all the powers and authorities and the penalties, regulations and directions given and expressed in and by the said act shall be and they are hereby extended to enforce the collection of the duties hereby imposed and laid as fully and amply to all intents and purposes as if the same were herein repeated and enumerated.

[Section II.] (Section III, P. L.) And be it further enacted by the authority aforesaid, That the owner, factor or consignee of any goods, wares or merchandise made dutiable by the act to which this is a supplement, shall, within twenty-four hours after their arrival, enter the same with the naval officer of the city of Philadelphia, or with one of his deputies, and specify the packages, marks and numbers thereof, and the nature and quantity of their contents, in number, weight and measure as they are commonly counted, estimated and sold.

¹ Passed December 23, 1780, Chapter 923.

[Section III.] (Section IV, P. L.) Provided always and be it further enacted by the authority aforesaid, That on the arrival of such goods, wares or merchandise in any borough, township or district, where there may be no deputy of the naval officer, then and in such case the owner, consignee or factor shall make entry as aforesaid with the next justice of the peace who is hereby authorized and required to proceed and act in the manner and form as the naval officer or his deputy are empowered and required to act.

[Section IV.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That if any owner, factor or consignee shall unload or cause to be unloaded any of such goods, wares or merchandise from any wagon, cart, dray, stage-coach or other conveyance before entry made as aforesaid and having obtained a permit for so doing, every person so offending shall forfeit the sum of one hundred pounds and all goods, wares and merchandise so unloaded or the value thereof; and the goods shall be seized by the said naval officer, his deputy or justice of the peace herein before empowered and required to act, who also may cause such seizure to be made by the constable of such borough, township or district.

[Section V.] (Section VI, P. L.) And be it enacted by the authority aforesaid, That the duties imposed hereby and by the act to which this is a supplement shall be paid into the treasury of this state for the support of government, anything in the twenty-third section of the last mentioned act to the contrary notwithstanding.

[Section VI.] (Section VII.) And be it further enacted by the authority aforesaid, That the duties imposed and laid by this act and the act to which this act is a supplement, shall continue until that part of the resolve of congress of the eighteenth of April last which hath respect to duties on imported goods be acceded to by each and every of the thirteen United States and from thence to the end of the next sitting of the assembly and no longer.

[Section VII.] (Section VIII, P. L.) Provided always and be it enacted by the authority aforesaid, That it shall and may be lawful for any person or persons importing goods, wares or mer-

chandise into this state to enter the same for exportation and to lodge them in any safe store or warehouse; whereof the naval officer shall keep one key, and the importer another; and in case the said goods or any part of them shall be exported within four months from the time of entry, no part of the duty or impost on the goods so exported shall be due or payable.

(Section IX, P. L.) Provided always that the exportation shall be made in vessels having registers, and shall be landed at some port without the capes of Delaware; and provided, the exporter enters into bonds with sufficient security to the amount of the value of the goods so exported that they or [any] part of them shall not be relanded at any place within this state and shall within twelve months from the time of giving such bonds, produce to the naval officer, a certificate from the naval officer of the port where such goods shall be landed; or if there is no naval officer, from some magistrate who shall certify the delivery there; and if any person shall neglect or refuse to produce such certificate within the time and in the manner aforesaid he shall be subject to the penalty expressed in his bond.

(Section X, P. L.) And whereas it may happen to be inconvenient to the importers of goods in some cases to enter them for exportation and it may nevertheless happen that goods which may be imported and the duty whereof may be paid or secured will be exported:

[Section VIII.] Be it enacted by the authority aforesaid, That in all cases where any goods, wares or merchandise charged with an impost or duty by this act or the act to which this is a supplement shall or may be imported from and after the passing of this act and shall be exported within the time and under the condition already expressed in this act, the whole of the said duty (if before paid) shall be returned within one month after exportation or if bonded it shall be allowed out of such bond.

[Section IX.] (Section XI, P. L.) Provided nevertheless, That no goods, wares or merchandise of the manufacture of any part of Europe or of the East Indies of which the duties have been so paid or secured shall be entitled to a return of the said duty or impost except they shall remain in the packages in which

they were originally imported and shall be of the value of one hundred pounds or upwards.

Passed September 25, 1783. Recorded L. B. No. 2, p. 185, etc. See the Acts of Assembly passed March 15, 1784, Chapter 1076; March 16, 1785, Chapter 1137; April 2, 1785, Chapter 1157; March 15, 1787, Chapter 1276.

CHAPTER MLII.

A SUPPLEMENT TO AN ACT, ENTITLED "AN ACT FOR PROVIDING THE QUOTA OF FEDERAL SUPPLIES FOR THE YEAR ONE THOUSAND SEVEN HUNDRED AND EIGHTY-THREE, AND FOR THE RELIEF OF THE CITIZENS OF THIS STATE WHO HAVE BECOME CREDITORS OF THE UNITED STATES OF AMERICA BY LOANS OF MONEY OR OTHER MODES OF FURNISHING PUBLIC SUPPLIES," PASSED MARCH TWENTY-FIRST, ONE THOUSAND SEVEN HUNDRED AND EIGHTY-THREE.¹

(Section I, P. L.) Whereas doubts have arisen in the construction of the tenth section of the law, entitled "An act for providing the quota of federal supplies for the year one thousand seven hundred and eighty-three and for the relief of the citizens of this state who have become creditors of the United States of America by loans of money or other modes of furnishing public supplies," passed the twenty-first day of March, one thousand seven hundred and eighty-three,¹ which is contained in the words following: "Provided that such certificates as aforesaid were originally issued from the loan office of this state or given or granted for money loaned, articles furnished or services done and performed by the citizens of this state and in the name and for the use of any person or persons who at the time of such issuing was or were or since have been a citizen or citizens of this state and actually resident within the same or in the name or for the use of a body politic or corporate within the same."

[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

¹ Passed March 21, 1783, Chapter 1021.