

## CHAPTER MLXI.

AN ACT FOR THE MORE EFFECTUALLY SECURING AND RECOVERING FOR THE USES OF THE COMMONWEALTH, THE MONEYS DUE FOR EXCISE AND MILITIA FINES, AND FOR OTHER PURPOSES THEREIN MENTIONED.

(Section I, P. L.) Whereas considerable sums of money are due to this commonwealth, in the several counties for excise upon spirituous liquors, imposed by an act of assembly of the late province of Pennsylvania, passed in the year of our Lord one thousand seven hundred and seventy-two, which have accrued between the first day of January, one thousand seven hundred and seventy-seven, and the thirtieth day of May, one thousand seven hundred and eighty-one, whilst continental money was current, but are not yet paid:

And whereas in consequence of the depreciation thereof, the legislature did from time to time augment the rates of excise according to the progress of the depreciation of the currency; and the payment thereof can no longer be made in continental money, which is now out of circulation, it is necessary that some mode should be adopted and directed given in what manner the debts due as aforesaid shall be collected and paid:

[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 excise upon spirituous liquors which became due between the first day of January, one thousand seven hundred and seventy-seven, and the thirtieth day of May, one thousand seven hundred and eighty-one, and hath not yet been paid to the collectors of excise shall be fixed in specie at the rates established by 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,"<sup>1</sup> passed the year one thousand seven hundred and seventy-two; and the comptroller general of this state shall from the accounts of the several and successive collectors, form complete lists for the respective counties to be delivered to the present collectors thereof or their successors annually appointed, of all the excise due within the period aforesaid, reduced to specie agreeable to the aforesaid principles together with all other the excise due, which may have accrued before that time or since to the time of appointment of the present collectors in the respective counties, and the said collectors shall, and they are hereby severally authorized and required in their own proper counties, proceed forthwith to collect the same, agreeably to the returns they shall so receive in like manner as the excise which accrued during their own appointment by the same authorities, and under like penalties; and should it so happen that any of them should not be able to collect the whole so returned to them, until the time of their resignation, or until other collectors shall be appointed in their stead, then shall they return a list of such part thereof as may be uncollected to their successors in the manner directed by the nineteenth section of the addition and supplement to the 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 collecting and paying the said excise,"<sup>2</sup> passed the nineteenth day of March, one thousand seven hundred and eighty-three, and under like penalties and forfeitures, that so the same may be fully paid, and the moneys so collected shall be forthwith paid to the treasurer of the state, by the collectors, they reserving to themselves therefrom, like commissions as they are allowed upon other excise.

(Section III, P. L.) And whereas there are large sums due to this state in continental money, for fines which have heretofore been incurred in the several counties by persons for non-attendance upon days of exercise, and for non-performance of their

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<sup>1</sup> Passed March 21, 1772, Chapter 656.

<sup>2</sup> Passed March 19, 1783, Chapter 1016.

[tour of] militia duty: And whereas it is just that such persons as have not should pay a sum equal in value to those who have already discharged their fines incurred at the same time, and it is necessary that the moneys due and owing to the state should be speedily and efficaciously collected for the necessary uses thereof:

[Section II.] (Section IV, P. L.) Be it therefore enacted by the authority aforesaid, That such militia fines as have been incurred in continental money and are yet due shall be paid in specie at the value thereof by the sale of depreciation when those fines were incurred; and the comptroller-general is directed upon settlement of the accounts of the several and successive lieutenants and sub-lieutenants of the city of Philadelphia, and the several counties of this commonwealth, to ascertain the delinquents, and the fines due by each, in every of the battalion districts and companies of the same, together with the time they were incurred; and thereupon shall reduce the fine or fines of each person respectively to specie to the foregoing principles, and shall thence form abstracts or lists of all the outstanding fines in the city, and each respective county, and make returns of the same to the present lieutenant thereof and the said lieutenants are hereby severally authorized and required [to proceed] to have the same collected and paid in like manner with the fines incurred under the act, entitled "A further supplement to the act, entitled 'An act for the regulation of the militia of the commonwealth of Pennsylvania,'"<sup>1</sup> and that the moneys so paid shall be kept apart as a fund for discharging the debts due to the militia for their services performed under the several militia laws, and the collectors shall ask, demand and receive from the several delinquents in addition to their fines like commissions, as are allowed by law for collecting the present militia fines.

(Section V, P. L.) And whereas it appears that the directions given to the militia officers and the duty pointed out to them by law, directing them to make returns of the absentees upon days of exercise, hath not been complied with in many instances, and

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<sup>1</sup> Passed March 21, 1783, Chapter 1022.

at most not until too late, so that the collection of fines is thereby not only impeded but in many instances totally prevented.

[Section III.] (Section VI, P. L.) Be it therefore enacted by the authority aforesaid, That the captains or commanding officers of companies, who have not done it already, shall make returns conformably to law of the absentees of their respective companies on the days of exercise in the last spring, together with the delinquents on the days appointed for exercise in the present autumn and fall, on or before the first day of April next, to the colonels or officers commanding their respective battalions and in the next and every succeeding year, the captains or commanding officers of companies shall make returns of the absentees on days appointed for exercise in the spring and fall of the year respectively, within ten days after each day appointed for them to meet in battalion; and for every neglect or refusal, the captain or officer commanding the company, wherein the same doth happen, shall forfeit and pay the sum of twenty pounds, and the colonels or officers commanding battalions shall make return of all such lists as they shall so receive, to the lieutenant of the proper county within thirty days after their receipt thereof, and for every neglect or refusal, such colonel or commanding officer shall forfeit and pay the sum of one hundred pounds.

(Section VII, P. L.) And whereas it is deemed oppressive to oblige the collectors of the supply taxes to collect the militia fines, and impracticable for them to perform both those duties with the necessary dispatch:

[Section IV.] (Section VIII, P. L.) Be it therefore enacted by the authority aforesaid, That in future the lieutenant shall appoint such and so many collectors in the county as to him may seem proper and necessary, who shall proceed to collect the fines of such delinquents as are contained in their respective warrants, and to pay the same agreeably to the direction of the laws for regulating the militia of this commonwealth; and if any collector so appointed shall refuse or neglect to perform his duty, he shall for every such offense forfeit and pay at the discretion of the courts of quarter sessions of the peace within this commonwealth a sum not exceeding thirty pounds.

(Section IX, P. L.) And whereas it hath been found upon experience that the county lieutenants have not been able in many instances to obtain persons of property, and in whom they could confide, to undertake the office of collector of the militia fines, and after they have appointed such as they could get to accept thereof, they have not had power to compel them to account for, and to pay the moneys which they had collected, whereby very considerable sums have been, and are perverted from the purposes of paying the militia, to the private use of individuals: In order therefore to remedy this defect, and to prevent the like abuses in future:

[Section V.] (Section X, P. L.) Be it enacted by the authority aforesaid, That if any person who hath been appointed by any lieutenant or sub-lieutenant or who may hereafter be appointed by any lieutenant within this state, to collect the militia fines shall neglect or refuse to account with and pay over to the lieutenant or sub-lieutenant by whom he hath been or may be so appointed all the moneys by him received for fines within ten days after demand thereof shall be made, all and every such person refusing to settle his account shall be liable to have his goods, chattels, lands and tenements within this state seized and secured by warrant under the hand and seal of the lieutenant of that county in which such delinquent collector hath or may have acted; directed to the sheriff or coroner of the proper county, who shall make report of his proceedings to the said lieutenant, and if there are no such goods, chattels, lands and tenements, or they being seized, he shall continue to withhold or refuse to settle his account of fines received, then and in that case the said lieutenant of the county shall issue his warrant under his hand and seal, directing the sheriff or coroner of the county in which the delinquent may be, to seize and take his body, and commit the same to the common gaol of the county, to continue without bail or mainprise, until he shall exhibit and settle his account as aforesaid, and discharge the costs of prosecution; and all and every collector, appointed as aforesaid, who hath or shall upon settlement of his account be found to have, a balance due by him of the fines collected, and shall not within ten days after demand made by the county

lieutenant, or sub-lieutenant, discharge and pay the full amount thereof, then and in such case it shall and may be lawful for the lieutenant of said county immediately to issue his warrant to the sheriff or coroner to levy the sum due by such delinquent collector, by distress and sale of the offender's goods and chattels, lands and tenements, together with cost and charges, which distress and sale shall be made agreeably to directions of the law for levying and selling goods and chattels distrained for rent; but if no such goods and chattels, lands and tenements can be found, then to seize and take the body of such offender, and commit him to the common gaol, there to remain for the space of one year, unless he shall sooner discharge the debt or procure [such] security, that the same shall be discharged within a reasonable time, as may secure and satisfy the lieutenant or sub-lieutenant aforesaid.

[Section VI.] (Section XI, P. L.) And be it further enacted by the authority aforesaid, That so much of the fourteenth section of the act, entitled "A further supplement to the act, entitled 'An act for the regulation of the militia of the commonwealth of Pennsylvania,' and to repeal the act, entitled 'A supplement to the act for the regulation of the militia of the commonwealth of Pennsylvania,'" <sup>1</sup> as directs that the duplicates of militia fines shall be given to and collected by the collectors of [the] supply taxes, shall henceforth be, and the same is hereby repealed, and the said collectors who have acted shall forthwith settle their duplicates with the lieutenant for whom they collected, and discharge themselves of such part thereof as they may have respectively received by producing and rendering to the said lieutenants the receipts of the county treasurer for the payment thereof under the penalty of five hundred pounds.

[Section VII.] (Section XII, P. L.) And be it further enacted by the authority aforesaid, That each collector of excise shall be liable by this act to pay into the state treasury the different sums of money he may have received in his office aforesaid agreeably to the scale of depreciation of this state at the time he may have received such sums of money.

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<sup>1</sup> Passed March 21, 1783, Chapter 1022.

[Section VIII.] (Section XIII, P. L.) And be it further enacted by the authority aforesaid, That the fines and forfeitures incurred for breaches of duty by this act, shall be sued and recovered by the lieutenant of the proper county, at the suit, and for the use of the commonwealth, in any court of record within this state by bill, plaint or information, wherein no *essoin*, protection, *wager at law*, nor more than one *imparlance* shall be allowed.

Passed December 9, 1783. Recorded L. B. No. 2, p. 213, etc. See the Act of Assembly passed April 11, 1793, Chapter 696.

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## CHAPTER MLXII.

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AN ACT FOR SUPPLYING AN ACT, ENTITLED "AN ACT FOR THE EFFECTUAL RECOVERING AND SECURING THE FINES, FORFEITURES AND OTHER MONEYS DUE OR BELONGING TO THE COMMONWEALTH, FOR THE USE OF THE SAME."<sup>1</sup>

(Section I, P. L.) To the end that all fines, forfeited recognizances, issues, *ameracements*, and sums of money forfeited and recovered in any courts in this commonwealth or before any justice or justices of the peace, for the use of the commonwealth, may be the more easily collected, levied and paid into the public treasury:

[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 all recognizances forfeited in any court of quarter sessions of the peace within this commonwealth, or in the sessions held for the city of Philadelphia, shall and may be sued for and be recoverable in the court of common pleas of that county in which the said recognizances shall be forfeited respectively which courts may and they are hereby empowered to order the said recognizances to be levied, moder-

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<sup>1</sup> Passed March 13, 1780, Chapter 899.