

∟[Section X.] (Section XII. P.L.) And be it further enacted by the authority aforesaid, That either of the parties in any suit or action to be brought in pursuance of this act after the final sentence or decree given may appeal therefrom to the high court of errors and appeals upon entering into a recognizance before one of the justices of the supreme court, with at least one good surety, in a sum amounting to double the costs incurred in the said supreme court, conditioned to prosecute the said appeal with effect, and the said appeal may and shall be prosecuted and conducted in the manner prescribed and directed by an act, entitled "An act for erecting an high court of errors and appeals,¹ with respect to appeals from the judge of the admiralty, and the register of the probate of wills, and for granting letters of administration, within this state; and their judgment with all the proceedings, shall be again remitted to the supreme court as in other cases.

Passed September 19, 1785. Recorded L. B. No. 3, p. 41, etc.

CHAPTER MOLXXXVIII.

AN ACT TO ENCOURAGE AND PROTECT THE MANUFACTURES OF THIS STATE BY LAYING ADDITIONAL DUTIES ON THE IMPORTATION OF CERTAIN MANUFACTURES WHICH INTERFERE WITH THEM.

(Section I. P.L.) Whereas divers useful and beneficial arts and manufactures have been gradually introduced into Pennsylvania, and the same have at length risen to a very considerable extent and perfection, insomuch that during the late war between the United States of America and Great Britain when the importation of European goods was much interrupted and often very difficult and uncertain, the artizans and mechanics of this state were able to supply in the hours of need not only large quantities of weapons and other implements but also ammunition and clothing, without which the war could not have been carried on, whereby their oppressed country was greatly assisted and relieved:

¹ Passed February 28, 1780, Chapter 879.

(Section II. P.L.) And whereas, although the fabrics and manufactures of Europe and other foreign parts imported into this country in times of peace may be afforded at cheaper rates than they can be made here yet good policy and a regard to the well being of divers useful and industrious citizens who are employed in the making of like goods in this state demand of us that moderate duties be laid on certain fabrics and manufactures imported, which do most interfere with and which (if no relief be given) will undermine and destroy the useful manufactures of the like kind in this country:

For this purpose:

[Section I.] (Section III. 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 further and additional duties as hereinafter specified shall be levied, collected and paid on the importation into this state of certain goods, wares and merchandise enumerated and particularized in this act, of foreign product, growth or manufacture; and the same duties shall be collected, secured and paid in like manner for like continuance as the impost of two and a half per centum is or shall be collected, secured and paid subject to like regulations, seizure[s] and forfeiture[s] and entitled to like drawbacks upon re-exportation, and the collector of the port of Philadelphia shall be subject to like account and responsibility for the same: That is to say:

Upon any coach, chariot or landau or other carriage having four wheels, the sum of twenty pounds.

Upon every chaise, chair, kittereen, curricule or other carriage having two wheels, ten pounds; and in the same proportion for any parts of such carriages.

Upon every clock, thirty shillings.

Upon every dozen packs of playing cards, seven shillings and six-pence.

Upon every dozen reaping hooks and sickles, twelve shillings.

Upon every dozen scythes, except dutch and german, fifteen shillings.

Upon every hundredweight of refined sugar, eight shillings and four pence.

Upon every gallon of beer, ale, porter and cider, six pence.

Upon every dozen bottles of beer, ale porter or cider, four shillings.

Upon all malted barley or other malted grain, five per centum ad valorem.

Upon all salted or dried fish, seven shillings and six pence for every hundred weight thereof.

Upon every hundredweight of cheese and butter, eight shillings and four pence.

Upon all beef, two per centum ad valorem.

Upon all pork, five per centum ad valorem.

Upon every pound of soap, except castile soap, one penny.

Upon every pound of chocolate, four pence.

Upon every pound of candles of tallow or wax, one penny.

Upon every pound of glue, two pence.

Upon every pound of starch and of hair powder, one penny.

Upon all hulled barley, dried peas and mustard, ten per centum ad valorem.

Upon all manufactured tobacco other than snuff, six pence for every pound thereof.

Upon every pound of snuff including the bottles, canister, or other package, one shilling.

Upon all lamp black, cotton and wool cards, manufactured leather, pasteboards, parchment, writing, printing, wrapping and sheathing paper, and paper hangings, ten per centum ad valorem.

Upon every pair of men's and women's leathern shoes, two shillings.

Upon every pair of women's silken shoes, or slippers, two shillings and six pence.

Upon every pair of women's stuff shoes or slippers, one shilling.

Upon every pair of boots, five shillings.

Upon every saddle for men's of women's use, twelve shillings and sixpence.

Upon every ounce of wrought gold, twenty shillings.

Upon every ounce of wrought silver, two shillings.

Upon all utensils and vessels of pewter, tin or lead, upon all wrought copper, brass, bell-metal, and cast iron, ten per centum ad valorem.

Upon all british steel, ten per centum ad valorem.

Upon all slit iron, nail rods, and sheet iron, ten per centum ad valorem.

Upon all garments ready made for men's or women's wear, including castor and wool hats, ten per centum ad valorem.

Upon every beaver hat, seven shillings and sixpence.

Upon all blank books, bound or unbound, ten per centum ad valorem.

Upon all tarred cordage, yarns, or fixed rigging, eight shillings and four pence, for every hundred weight thereof.

Upon all white ropes, log-lines, twine and seines, twelve shillings and sixpence, for every hundredweight thereof.

Upon all polished or cut stones in imitation of jewelry, chimney pieces and tables, and other polished marble; upon all cabinet and joiner's work, horsemen's whips, carriage whips, walking canes, musical instruments, and instruments used in surveying, ten per centum ad valorem.

Upon all stone and earthen ware, ten per centum ad valorem.

Upon all panes, plates, vessels and utensils of british glass, two and a half per centum ad valorem.

Upon all teas imported from Europe, or the west-indies, viz; upon every pound of hyson tea, sixpence, upon every pound of other tea, two pence.

Upon all rum imported in any vessel belonging to any foreign state or kingdom, sixpence for every gallon thereof, and the like sum upon all rum imported into this state by land or water from any of the United States except it should be made [to] appear by the oath of the exporter, certified by the collector of the port from whence it may be last shipped, that it was distilled in the state from whence it be imported, or that it has been imported into that state by vessels belonging to the United States.

Upon all wines and fruit, being of the growth of the Kingdom of Portugal or of the territories thereunto belonging, viz; upon

all wines, one shilling for every gallon thereof; upon every box of lemons, five shillings; upon every hundred weight of raisins or other fruit, seven shillings and six pence, the said duties to continue so long as the flour of America is prohibited from being imported into the kingdom and territories aforesaid.

Upon every ton of shipping belonging in whole or in part to any foreign nation or state whatever except such as the honorable the Congress of the United States have entered into treaties of commerce with, seven shillings and sixpence for every ton thereof, capenters measure, for each and every voyage.

Upon all ready made sails, ten per centum ad valorem.

Upon all testaments, psalters, spelling books and primers, in the english and german languages; upon all romances, novels and plays, to fifteen per centum ad valorem.

Upon all horn and tortoise-shell combs, five per centum ad valorem.

Upon all saddle-trees, ten per centum ad valorem.

Upon all linens made of flax, two and a half per centum ad valorem.

And the same imposts and every of them shall become due and payable to the commonwealth in manner as is herein before specified and directed from and after the first day of the year one thousand seven hundred and eighty-six.

[Section II.] (Section IV. P. L.) And be it further enacted by the authority aforesaid, That all tin in pigs and tinned plates, lead, pewter, brass, copper in pigs and in plates, cocoa, molasses, sheep's wool, cotton wool, hemp, flax, all dying woods and dying drugs, whale oil and other fish oil, skins and hides shall [be] from and after the passing of this act exonerated and discharged of all impost and duty upon the importation of them or any of them from any place whatsoever; and that the hundredweight herein before mentioned shall be deemed to be one hundred avoirdupois, containing one hundred and twelve pounds.

[Section III.] (Section V. P. L.) And be it further enacted by the authority aforesaid, That a separate account shall be kept of the product and amount of the revenue which shall become payable to the commonwealth out of and from

the additional imposts declared and enacted by this act, and the same shall be rendered to the comptroller general of this state and to the general assembly and the president or vice-president in council, in like manner as the former impost laws have directed concerning the former impost revenue

Section IV. (Section VI. P. L.) [sic.] And be it further enacted by the authority aforesaid, That an additional impost of five per centum ad valorem in like manner as is herein before directed shall be levied, collected and paid to the use of this commonwealth on the importation into this state by land or by water of all foreign manufactures of refined iron or of refined iron and steel or of steel not otherwise especially rated and charged in and by this act, except wire, files, tinned plates and [Dutch or] German scythes and cutting knives; and an impost in like manner of seven and an half per centum ad valorem on all foreign made carpenter's work, blocks for shipping and sheeves for ship use and upon all foreign leather as well tawed as tanned leather, not otherwise herein before rated and charged and upon all turner's work and turner's wares; and that the collector of the port of Philadelphia shall be responsible for the same and shall [pay] over the moneys which shall come to his hands therefrom to the treasurer of this commonwealth and that he shall account for the same in like manner and to like effect as is provide by law concerning the former impost revenues of this state.

Passed September 20, 1785. °Recorded L. B. No. 3, p. 44, etc.

See the Act of Assembly passed December 24, 1785, Chapter 1198; April 8, 1786, Chapter 1227; September 26, 1786, Chapter 1254; March 15, 1787, Chapter 1276; March 29, 1788, Chapter 1346.