

in other certificates of debts due by this state on which the interest is receivable at the treasury of this commonwealth.

[Section V.] (Section VI. P.L.) And be it further enacted by the authority aforesaid, That the amount of the sales of said lots and house shall be paid to, received by and accounted for by the receiver-general of the land office in like manner as is directed for receiving and paying other moneys or securities received by him according to the former laws of this state.

Passed 8th April, 1786. Recorded L. B. No. 3, p. 105, etc. See the Act of Assembly passed March 12, 1800, Chapter 2127.

CHAPTER MCCXXVI.

A SUPPLEMENT TO THE ACT, ENTITLED "AN ACT FOR LEVYING A DUTY ON CERTAIN ENUMERATED ARTICLES AND AN IMPOST OF FIVE PER CENTUM AD VALORUM ON ALL OTHER GOODS, WARES AND MERCHANDISE IMPORTED INTO THIS STATE AND A TAX UPON REAL AND PERSONAL PROPERTY FOR THE DISCHARGE OF DEBTS OF THE UNITED STATES OF AMERICA, AGREABLE TO ACTS OF CONGRESS THEREIN RECITED, AND FOR OTHER PURPOSES THEREIN MENTIONED." ¹

(Section I. P.L.) Whereas the United States in congress assembled by their act of the eighteenth day of April one thousand seven hundred and eighty-three did resolve that it be recommended to the several states as indispensably necessary to the restoration of public credit and to the punctual and honorable discharge of the public debts to vest the United States in congress assembled with power to levy and collect for the use of the United States certain duties on goods therein enumerated and also a duty of five per centum ad valorum on all other goods at the time and place of importation, provided that none of the said duties should be applied to any other purpose than the discharge of the interest or principal of the debts contracted on the faith of the United States for supporting the war nor be continued for a longer time than twenty-five years and that it be further recommended to the several

¹ Chapter 1039.

states to establish substantial and effectual revenues for a term limited to twenty-five years of such nature as they should severally judge most convenient for supplying their respective proportions of one million five hundred thousand dollars annually as necessary in addition to the sum to be raised by the said duties for the purposes aforesaid.

And whereas the legislature of this commonwealth, desirous to promote and facilitate the good intentions of the United States in the manner set forth in the said recommendation did on the twenty-third day of September in the year of our Lord one thousand seven hundred and eighty-three by law enact and declare that the said United States should be and they were thereby fully authorized and empowered to levy and collect the several duties mentioned and required in and by the said recommendation, and did also further enact and declare in and by the same act that the sum of two hundred and five thousand one hundred and eighty-nine dollars (being the estimated proportion of this state of the aforesaid one million five hundred thousand dollars) should be annually for the term of twenty-five years raised and levied on the persons and estates of the inhabitants of this state for the uses and purposes aforesaid in such manner as the legislature of this commonwealth should from time to time thereafter direct provided that the said legislative act should not take effect until each and every of the thirteen United States should make laws conformably to the acts of congress on which the said act was founded.

And whereas in further pursuance of the aforesaid recommendation of the United States in congress assembled the legislature of this commonwealth by their act of the sixteenth day of March one thousand seven hundred and eighty-five entitled, "An act for furnishing the quota of this state towards paying the annual interest of the debts of the United States, and for funding and paying the interest of the public debts of this state,"² did among other things enact and declare that the sum of seventy-six thousand nine hundred and forty-five pounds seventeen shillings and six pence (equal to the aforesaid sum

² Chapter 1137.

of two hundred and five thousand one hundred and eighty-nine dollars) should be assessed, raised and levied yearly and every year successively in and after the said year one thousand seven hundred and eighty-five and so continue for so long time as should be necessary for the purposes therein mentioned from and upon the estates, real and personal, and persons in the city, and several counties of this state and did appropriate the same together with other revenues as a fund for certain purposes therein mentioned, and among other things for the purpose of paying into the hands of the continental loan officer in this state yearly and every year the sum of one hundred and twenty-three thousand nine hundred and thirty two pounds, being the estimated quota of this state of the annual interest of the aggregate debt of the United States contracted during the war, provided that whenever the United States should make and carry into execution other effectual and permanent provision for paying the annual interest and arrearages of interest due and arising on the aforesaid debt contracted during the late war then and in such case such payments to the said continental loan officer according to the directions of the said act should cease and be discontinued.

And whereas by one other act of the legislature of this state of the eight day of March, one thousand seven hundred and eighty-six entitled, "An act for complying with the requisition of the United States in congress assembled for the service of [the year] one thousand seven hundred and eighty-five and for paying one year's interest on the foreign and domestic debt,"²³ for the reasons therein set forth such part and so much and no more of the before recited act of the sixteenth day of March one thousand seven hundred and eighty-five as relates to the paying of the aforesaid sum of one hundred and twenty-three thousand nine hundred and thirty-two pounds annually out of the treasury of this state to the continental loan officer and to the payment and distribution of the same by the said loan officer was under certain provisos therein contained repealed.

And whereas it is deemed expedient in order to a full compliance on the part of this state with the aforesaid recommenda-

tion of congress of the eighteenth of April one thousand seven hundred and eighty-three that the produce of the aforesaid taxes to be raised by virtue of the said act of the sixteenth day of March one thousand seven hundred and eighty-five should be appropriated to the uses and purposes mentioned in the said recommendation.

[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 the annual produces of the taxes aforesaid to be levied and collected by virtue of the aforesaid act of the legislature of this state enacted the sixteenth day of March one thousand seven hundred and eighty-five be and the same are hereby appropriated for the term of twenty-five years to the use of the United States as an additional fund to the revenues which shall arise from the duties to be levied by the United States on goods, wares and merchandise imported, provided, That neither the said additional fund, nor any part thereof shall be appropriated or applied to any other use or purpose than the payment of the interest or principal of the debts of the United States contracted during the late war. Provided also, That from and out of the revenues arising and to be collected in this state for the use of the United States as well by means of the impost on goods imported as by the aforesaid taxes there shall be annually discounted by or paid to the order of this state one year's interest on all such debts of the United States as this state by their comptroller-general or other officer shall from time to time produce certificates for liquidated and authenticated according to the directions of congress and being within the description of the debts to be funded according to the true intention of the aforesaid recommendation of congress of the eighteenth day of April one thousand seven hundred and eighty-three and being also such certificates only as were originally issued in the name of or for the use of a person or persons who at the time of such issuing was or were or since hath become a citizen or citizens of this state by actual residence within the same or in the name or for the use of some corporate body or charitable institution within this state or

hath since become the property of such corporate body or charitable institution by donation, bequest or legacy or have been received by a citizen or citizens of this state for articles furnished or services performed for the use of the United States during the late war from some quarter master, commissary or other officer authorized to distribute or pay away the same for public use in lieu of money, or were originally issued in the name or for the use of an officer, soldier or other person belonging to the army or navy of the United States and admitted to be of the Pennsylvania line or quota of this state. And provided likewise, That this act shall not effect nor be in operation until the United States in congress assembled shall by ordinance or other public act declare that each and every of the thirteen United States have enacted laws conformably to the aforesaid recommendations of the eighteenth of April one thousand seven hundred and eighty-three in such manner as to enable congress to put into execution the revenue system therein contained.

[Section II.] (Section III. P.L.) Provided nevertheless and be it further enacted by the authority aforesaid, That the regulations which shall be made by the United States of America in congress assembled in pursuance of the act of general assembly of this commonwealth, entitled "An act for laying a duty on certain enumerated articles and an impost of five per centum ad valorem on all other goods, wares and merchandise imported into this state and a tax upon real and personal property for the discharge of the debts of the United States of America agreeable to acts of congress therein recited and for other purposes therein mentioned,"¹ enacted the twenty-third day of September Anno Domini one thousand seven hundred and eighty-three shall not be construed to enable the United States of America in congress assembled to draw or carry any citizen of this commonwealth to any hearing, prosecution or trial in any court whatever other than the courts of this state where the proceedings shall be in the usual form and the party entitled to trial by jury, nor to authorize the imposing of any unusual punishment or penalty nor to any

¹Chapter 1039. Ante.

penalty greater than forfeiture of the ship and the cargo therein laden in cases of prosecution in rem against any ship or other vessel, goods, wares or merchandise, nor to enable any officer or other person to break open any dwelling house without probable cause for so doing be shown on oath or solemn affirmation to some justice of the supreme court or to some justice of the peace and his warrant directed to a peace officer first obtained.

Passed April 8, 1786. Recorded L. B. No. 3, p. 106, etc.

CHAPTER MCCXXVII.

AN ACT TO ALTER AND AMEND AN ACT, ENTITLED "AN ACT TO ENCOURAGE AND PROTECT THE MANUFACTURERS OF THIS STATE BY LAYING ADDITIONAL DUTIES ON THE IMPORTATION OF CERTAIN MANUFACTURES WHICH INTERFERE WITH THEM."²

(Section I. P.L.) Whereas in and by the act, entitled "An act to encourage and protect the manufacturers of this state by laying additional duties on the importation of certain manufacturers which interfere with them," passed the twentieth day of September last past it was among other things enacted that an additional duty of six pence should be levied, collected and paid on the importation into this state upon every gallon of rum imported in any vessel belonging to any foreign state or kingdom 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 and that there should be levied, collected and paid, upon every ton of shipping belonging in the whole or in part to any foreign nation or state whatever, except such as the honorable the congress of the United States

²Passed September 20, 1785, Chap. 1188.