

lawful interest. Provided always, that such loses by gaming or wagering or such taking up money at usurious interest shall have happened after the passing of this act.

(Section XIV. P. L.) And whereas from the great commercial intercourse between this state and the United States as well as foreign nations many of the creditors of bankrupts reside abroad, and it would be inconvenient and unreasonable to require their attendance in person to prove their debts:

[Section XII.] Be it therefore enacted by the authority aforesaid, That it shall and may be lawful to and for all creditors resident abroad to prove their debts before the mayor or chief magistrate of any city, borough or town corporate or before any judge or justice of the peace or other public officer having lawful authority to administer an oath or affirmation in any city, borough, town, county or place, and the same (being duly certified under the public seal of the city, borough, town, county or place) shall be allowed due proof of such debt unless from the examination of the bankrupt or the affidavit of one or more of the creditors or other credible witness or witnesses the commissioners or a major part of them shall see cause to suspect the justice of such debt or debts, in which case it shall be lawful to and for the said commissioners to inquire into the foundation of such debt and demand, and try the justice thereof by an issue at law or by arbitration as to them shall seem most proper.

Passed 15th of March 1787. Recorded L. B. No. 3, p. 188, etc.

CHAPTER MCCLXXVI.

AN ACT TO EXPLAIN AND AMEND THE 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" AND FOR THE FURTHER ENCOURAGEMENT OF THE NAVIGATION OF THE STATE.

(Section I. P. L.) Whereas it is found on experience that the act passed the twentieth day of September in the year of our Lord one thousand seven hundred and eighty-five, entitled "An

act to encourage and protect the manufactures of this state by laying additional duties on the importation of certain manufacturers which interfere with them" is in several respects defective and from want of precision in the description of certain of the articles therein enumerated the said act is so far likely to be evaded or to give rise to numerous suits and much litigation:

Therefor for preventing the said inconveniences:

(Section II. P. L.) [Section I.] 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 duties hereinafter mentioned and specified shall be levied, collected and paid on importation into this state of the goods, wares and merchandise hereinafter enumerated and the said duties shall be collected, secured and paid in like manner and for the like duration of time as is the impost of two and one-half percentum and shall be subject to the like regulations, seizures and forfeitures and the collector of the port of Philadelphia shall also be subject to account for the same and shall be responsible in like manner for the said impost.

There shall be levied, collected and paid upon all finished clocks and watches or separate parts thereof or of either of them, ten per centum on the value.

Upon every dozen bottles of ale four shillings.

Upon every pound of soap one penny.

Upon all vessels, utensils made or composed of pewter, tin or lead, or of all or any two of them and upon all wrought copper, brass, bell metal and mixed metals five per centum on the value.

Upon all ready made coats, waistcoats, jackets, breeches, shirts, gowns, petticoats, bodices, hats of silk, muffs and tippets, gloves, caps, mitts, stays and all ready made millinery wares ten per centum on the value.

Upon all hosiery five per centum on the value.

Upon all jewelry, polished or cut stones or paste, set in gold, silver or other metal or metals ten per centum on the value.

Upon all stone or earthenware five pounds per centum on the

value thereof, porcelain, imported directly into this or any of the United States from the Cape of Good Hope or from China or India excepted, provided always, That such porcelain shall have been imported in vessels built of and belonging to citizens of some one of the United States.

Upon all panes, plates, vessels and utensils of glass wares two and one-half per centum on the value.

Upon all linens of flax, hemp or tow, and upon all other manufactures of hemp or flax (sail cloth excepted) and upon all cambrics or lawns two and one-half per centum on the value.

Upon all stocks of planes ten per centum on the value.

Upon all foreign manufactures part whereof consists of brass, iron or other metal or metals subject to duty by this or any former act or part whereof consist of iron or other metal and other part of wood five per centum on the value.

Upon all molasses one penny per gallon.

Upon all chocolate four pence per pound.

Upon all spiritous liquors not at this time subject to any impost or duty by any former law two pence per gallon.

And upon all cordials or liquors commonly so called six pence per gallon if in casks or if in bottles two shillings per dozen.

And upon all vinegar two pence per gallon.

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

Upon all teas imported into this state from any place, country or kingdom as follows:

Upon every pound of Hyson Tea six pence.

Upon every pound of green other than Hyson and upon every pound of Suchong tea four pence.

And upon every pound of other teas, two pence, Provided always, That teas imported directly into this state or any of the United States from the Cape of Good Hope or from China or India, in vessels built of and belonging to citizens of the United States shall not be liable for any duty intended to be raised or made payable by this act.

(Section III. P. L.) [Section II.] And be it further enacted by the authority aforesaid, That from and after the passing of this act, all goods, wares and merchandise imported into this

state by an alien or foreigner and not bona fide consigned to some citizen of this state shall pay an additional impost of two pounds per centum upon the value thereof.

(Section IV. P. L.) Provided always that every of the said enumerated articles which is by the act made liable to any of the aforesaid imposts or duties shall be and hereby is discharged from any of the duty or impost imposed or supposed to be imposed thereon by this act intended to be explained and amended hereby.

(Section IV. P. L.) [Section III.] And be it further enacted by the authority aforesaid, That all goods, wares and merchandise being of the growth, produce or manufacture of Europe, Asia, Africa or the islands thereof charged with an impost or duty by this or any other act and exported in the manner following shall be entitled to draw back the whole of the duties or impost with which they have been respectively charged, that is to say, all such goods, ware and merchandise as aforesaid as shall be exported out of this state by sea within six months after the time of importation in the original package. Provided always, That such goods be entered outwards and exported as aforesaid on oath or affirmation of the party and bond be given agreeable to the act passed the second day of April in the year one thousand seven hundred and eighty-five, entitled "A supplement to the acts for raising an impost on goods, wares and merchandise imported and for securing more effectually the revenues arising from the same,"² and the act passed the twenty-fifth day of September, in the year one thousand and eighty-three, entitled "A supplement to an act, entitled "An act for an impost on goods, wares and merchandise imported into this state."³

(Section VI. P. L.) [Section IV.] And be it further enacted by the authority aforesaid, That all bonds which hereafter under this act or any other act imposing any duties or imposts on importation of goods, wares or merchandise into this state shall be made and given for the use of the commonwealth to the collector of the port of Philadelphia for the payment of the said

² Chapter 1157.

³ Chapter 1051.

duties or imposts or any of them at a certain day shall and may be taken by the said collector with a power of attorney underwritten, indorsed or annexed thereto, directed to the attorney general of the state or to any other attorney of the supreme court or of any of the courts of common pleas of this state, empowering either of them to confess judgment or judgments on one or more declaration or declarations filed in one or more of the said courts as occasion may require as of any term or terms past in the said courts for the penalty of any such bond on non-payment at the day for the sum or sums mentioned in the condition of the same for the more speedy recovery of the said sum or sums so mentioned in such condition with the interest which may be due together with costs of suits which power of attorney shall be executed by the person or persons giving such bond at the same time that he or they execute such bond.

(Section VII. P. L.) And that the duty on molasses may not operate to the discouragement of the distilleries in this state.

[Section V.] Be it further enacted by the authority aforesaid, That distillers shall be entitled to a return of one penny upon every gallon of rum of their manufacture respectively which they shall enter with the collector of excise and such return shall be made and the money paid by the collector of the port of Philadelphia on certificate delivered to him by the party or parties from the aforesaid collector of excise.

(Section VIII. P. L.) [Section VI.] And be it further enacted by the authority aforesaid, That every vessel or boat from which any goods, wares or merchandise shall be unloaded before due entry thereof at the office of the collector of the port of Philadelphia and every carriage into which any such goods shall be first put or loaded after removal from such vessel or boat, together with the horse, horses or cattle drawing the said carriage at the time of seizure, shall be and are hereby declared to be forfeited and shall be seized by the collector last aforesaid, the naval officer or any of his or their deputies, one-half thereof to be to the use of the state and the other half to the use of the collector aforesaid or naval officer. But if such seizure shall have been made on the discovery and information of any other person properly communicated to the said collector or naval officer,

then one-third thereof shall be to the use of such person, one-third to the said collector or naval officer, and the remaining third to the use of the state.

(Section IX. P. L.) [Section VII.] And be it further enacted by the authority aforesaid, That for the encouragement of the navigation of this state there shall be an abatement made of five per centum of all duties and imposts on any goods, wares or merchandise imported into this state in vessels built in the same, two-third parts of which vessels are or shall be the property of and owned by citizens of this state.

(Section X. P. L.) [Section VIII.] And be it further enacted by the authority aforesaid, That in order to ascertain the property of vessels which shall by this act be entitled to such abatement of the duties and imposts aforesaid, and to prevent frauds, all registers of ships or vessels which shall here be sworn or affirmed according to law before the naval officer of the port of Philadelphia, shall thereupon be presented by the said naval officer to the president or vice-president in council who shall countersign the same and a registry of all such registers shall be kept by the secretary of the council.

(Section XI. P.L.) And whereas doubts have arisen whether in every case wherein the imposts laws of this state are broken and goods, wares, merchandise and the package containing the same are thereby become forfeited and liable to seizure, the naval officer hath equal power and authority to seize and prosecute the same to condemnation as the collector of the port of Philadelphia hath in like cases.

[Section IX.] Be it therefore enacted by the authority aforesaid, That in all cases of importation by water or by land into this state, of goods, wares and merchandise liable to entry with the said collector or his deputies, or any of them, where forfeiture of the same goods, wares and merchandise and the packages thereof and of the ship, vessels, boats, carriage, horse, horses or cattle employed in such importation shall have been incurred, the naval officer and his deputy and deputies shall have equal authority to seize the same goods, wares and merchandise and the packages thereof and the ship, vessel, boat, carriage, horse and horses or cattle employed in such importa-

tion and the same seizure whether made by the collector or his deputy or by the said naval officer or his deputy shall be prosecuted by information in rem in the supreme court or the court of common pleas of the county where the seizure shall have been made and upon condemnation the same shall be sold by public auction, and distributed as the impost laws of this state provide and direct in the special case wherein such seizure shall have been made.

(Section XII. P. L.) [Section X.] And be it further enacted by the authority aforesaid, That so much of the said act herein first recited as is by this act altered, amended or supplied shall be and the same is hereby repealed, annulled and made void.

Passed March 15, 1787. Recorded in L. B. No. 3, p. 191, etc.

CHAPTER MCCLXXVII.

AN ACT TO DIRECT AND AUTHORIZE THE LAYING OUT OF AN HIGHWAY THROUGH THIS STATE FROM THE WATERS OF THE RIVER POTOMAC TO THE RIVER OHIO IN ORDER TO EXTEND AND FACILITATE THE INTERCOURSE WHICH IS DESIGNED TO BE OPENED BETWEEN THE SAME RIVERS.

(Section I. P. L.) Whereas by the articles of confederation and perpetual union between the states of America the said states severally have entered into a firm league and friendship with each other for their common defense, the security of their liberties and their mutual and general welfare.

And whereas it hath been represented to the assembly of this commonwealth that the states of Virginia and Maryland have concreted and agreed to improve and extend the navigation of the river Potomac from the tide water thereof upwards as far as the same may be found practicable and from the head of such navigation along and by means of the river Potomac to open an highway whereby to communicate by the shortest practicable course with the navigable waters of the river Ohio.

And whereas it appears to this general assembly that the states of Virginia and Maryland by acts of their respective leg-