

CHAPTER MDVI.

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## AN ACT TO ENFORCE THE DUE COLLECTION OF THE REVENUES OF THE STATE AND FOR OTHER PURPOSES THEREIN MENTIONED.

(Section I, P. L.) Whereas the interest of this commonwealth requires that the collection of the [public] revenues should be effected with greater regularity than has of late been practiced:

[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 from and after the passing of this act all accounts of fees received by the secretary of the supreme executive council and the surveyor general, receiver general and secretary of the land-office, all accounts of moneys or certificates received by the receiver general in payment for lands which shall be purchased of this state or which have been purchased of the late proprietaries and are payable to this state, all accounts of moneys received or to be received for the use of the state by the prothonotary of the supreme court and the prothonotaries of the several county courts of common pleas or the clerk of the mayor's court of the city of Philadelphia, the clerks of the several courts of quarter sessions or other officers receiving or accountable for fines or forfeitures, moneys paid or to be paid for marriage [or] tavern licenses or taxes upon legal process and all accounts between this state, the several collectors of excise duties, the treasurers of the different counties and the several auctioneers of the city of Philadelphia, the district of Southwark and the townships of Northern Liberties and of Moyamensing shall once in every six months or oftener if thereto required by the treasurer of this state be rendered unto him, who shall without delay examine, liquidate and adjust the same, for which purpose the said treasurer of the state shall be and he is hereby authorized by subpoena and attachment to call before him any witness or

witnesses and administer all necessary oaths and affirmations and every such account being so examined, liquidated and adjusted shall be transmitted by the said treasurer together with the evidence and vouchers thereto belonging to the register general for his examination and approbation, who if he approve thereof shall forthwith transmit the same with the vouchers and evidence accompanying it to the president and supreme executive council for their final approbation and the president and supreme executive council having approved thereof shall by their secretary return the said account with the vouchers and evidence to the register general who shall cause the same to be registered as the law directs in cases of accounts settled by the comptroller general, and to prevent error or fraud the register general shall make upon each of such vouchers a mark or note of reference to the account or accounts to which it referred when produced by the said treasurer and the said accounts being so approved and registered shall be returned with the said vouchers to the treasurer who shall be thereupon authorized and required either to give discharges or to take legal and effectual measures for recovering the moneys thereon due to the commonwealth as the nature of the case may require.

[Section II.] (Section III, P. L.) And be it further enacted by the authority aforesaid, That the said treasurer shall and he is hereby required and enjoined to furnish to the register general on the first day of every month (with a due exception of Sundays) an account of all moneys received and paid by virtue of his office during the preceding month and the register general is hereby required to transfer all such receipts and payments to the proper accounts in his books and the said treasurer shall settle annually with the register general in the manner hereinafter directed with regard to accounts hereafter arising between the commonwealth and individuals or bodies politic.

And whereas it is expedient to enable the comptroller general to state the account between this state and the United States and to settle and adjust to the twenty-eighth day of March one thousand seven hundred and eighty-nine all ac-

counts depending between this state and individuals or bodies politic other than the United States and to report to the register general all such balances as were then due to or from any individuals or bodies politic in account with this state for the purposes directed in and by the act entitled "An act for the appointment of a register general for the purpose of registering the accounts of this state"<sup>1</sup> enacted the twenty-eighth day of March one thousand seven hundred and eighty-nine and the supplement thereto enacted the thirtieth day of September one thousand seven hundred and eighty-nine,<sup>2</sup> for which purpose it is necessary that the settlement of all accounts between this state and individuals or bodies politic except the accounts hereinbefore mentioned should be vested in the first instance in the register general subject to the examination and control hereinafter mentioned:

[Section III.] (Section IV, P. L.) Be it therefore enacted by the authority aforesaid, That all demands hereafter made by individuals or bodies politic except what is hereinbefore excepted and all accounts hereafter to be opened between this state and such bodies politic or individuals shall in the first instance be submitted to, examined, liquidated and adjusted by the register general who shall for that purpose have the like powers and authorities as by any of the laws of this commonwealth are vested for such purposes in the comptroller general and the register general shall after liquidation and adjustment of every such account transmit the same with the vouchers and evidence in manner hereinbefore directed to the comptroller general for his examination and approbation, who having examined and approved the same and caused proper entries to be made thereof in his books of office shall in like manner transmit such accounts to the president and supreme executive council for their final approbation and the president and supreme executive council having approved thereof shall by their secretary return the same to the register general to be by him registered in manner hereinbefore directed, and all such accounts and vouchers shall be carefully filed and deposited in his office.

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<sup>1</sup> Chapter 1423.

<sup>2</sup> Chapter 1463.

[Section IV.] (Section V, P. L.) Be it further enacted by the authority aforesaid, That all such settlements of accounts shall have the like force and effect and be subject to the like appeal at the instance of the party as settlements heretofore made by the comptroller general.

And whereas considerable sums in certificates [issued] by or under the authority of this state or the United States have from time to time been received by the comptroller-general for the use of this state and considerable sums in certificates have been issued by virtue of the act entitled "An act for the further relief of the public creditors who are citizens of this state by receiving on loan certain debts of the United States of America and for funding the same and for paying the annual interest of such loans and the interest of certain debts of this state every six months"<sup>1</sup> enacted the first day of March one thousand seven hundred and eighty-six and the supplement thereto enacted the twenty-eighth day of March one thousand seven hundred and eighty-seven, some of which last described certificates have by virtue of the said act been received in payment for lands by the receiver general and by him delivered to the comptroller general and others are from time to time returned by the possessors in exchange for the certificates of debts due by the United States received on loan by this state in pursuance of the said acts and it is expedient that proper measures should be taken to preserve such of the said certificates of debts due by the United States as were or shall be received for the use of this state and to cancel and render useless such as have been issued by or under the authority of this state:

[Section V.] (Section VI, P. L.) Be it therefore enacted by the authority aforesaid, That the comptroller general, the register general and the treasurer of this state shall in the presence of two members of the supreme executive council whom the president and supreme executive council are hereby requested to appoint from time to time for that purpose forthwith examine all certificates received by the said comptroller general and shall cause four exact lists to be made of the certificates of debts due by the United States including those certificates

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<sup>1</sup> Chapter 1202.

denominated facilities or indents in his possession other than those received on loan as aforesaid and which have not since become the property of this state by receiving the new loan certificates issued in lieu thereof in payment of lands as aforesaid specifying particularly in such lists the date, sum, number, time when interest commenced, amount of interest paid and name of the payee of each certificate and each of the said lists being signed in the margin of each page by such members of the supreme executive council and by every of the said officers one of them shall be delivered to the president and supreme executive council, one to the register general to be by him registered, one to the comptroller general which with the credit given to him in the books of the [said] register general on behalf of this state shall be in full acquittance and discharge for all such of the said certificates as shall be delivered to the treasurer and one of the said lists shall be delivered with the said certificates to the treasurer, and the said treasurer shall cause proper books to be opened containing an account of such certificates as draw interest from the United States and shall from time to time apply for and receive such interest and enter the same in such books to the debit of this state in account with the United States and he shall take such proper measures for the safety and security of all such certificates [and facilities or indents] as the president and supreme executive council shall from time to time advise and direct. Provided, That before any of the pages in such lists shall be signed in manner aforesaid the comptroller general shall in the presence of the said two members of the supreme executive council deliver into the hands of the said treasurer all such certificates and facilities or indents as shall be enumerated and specified in such page. And whereas it hath sometimes happened that certificates of debts due by the United States received by this state in payment for lands or otherwise and not upon loan have, to accommodate the parties, been delivered out by the comptroller general in exchange for certificates granted by this state in pursuance of the act aforesaid enacted the first day of March one thousand seven hundred and eighty-six:

[Section VI.] (Section VII, P. L.) Be it therefore enacted

by the authority aforesaid, That in all such cases a certificate or certificates of the like kind corresponding in amount and value with those received on loan as aforesaid shall be delivered by the said comptroller general to the said treasurer in manner aforesaid and proper entries shall be made thereof in the said lists and where it shall be necessary in order to effect the said exchange that any of the said certificates deposited with the treasurer in pursuance of the directions of this act should be delivered out in lieu of a certificate received on loan it shall be lawful for the president in council upon application from the comptroller-general approved and countersigned by the register-general to issue a warrant or warrants for that purpose.

[Section VII.] (Section VIII, P. L.) Be it enacted by the authority aforesaid, That all certificates issued by or under the authority of this state which have been received by the said comptroller-general in payment for lands or otherwise for the use of this state or have been returned by the parties who received them in exchange for certificates of debts due by the United States pursuant to the act aforesaid enacted on the first day of March one thousand seven hundred and eighty-six shall be examined in like manner and shall be cancelled by the use of a proper instrument that shall cut each certificate in the middle in the form of a cross without taking out any part of the certificate or rendering it illegible and such certificates shall thereupon be delivered to the register-general who shall preserve the same by pasting them in numerical order in books of coarse paper leaving so much of each certificate free as will discover the indorsements of interest paid thereon. And whereas it is expedient to effect with less circuitry and expense the receipt of the moneys remaining due to this state from its citizens for moneys received on loan by virtue of an act entitled "An act for emitting the sum of one hundred and fifty thousand pounds in bills of credit on loan and providing a fund for payment of public debts,"<sup>1</sup> passed by the assembly of the late province of Pennsylvania on the twenty-sixth day of February one thousand seven hundred and seventy-three and by

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<sup>1</sup> Chapter 672.

virtue of an act entitled "An act for erecting and opening a loan office for the sum of fifty thousand pounds"<sup>1</sup> enacted the fourth day of April one thousand seven hundred and eighty-five.

[Section VIII.] (Section IX, P.L.) Be it therefore enacted by the authority aforesaid, That all the powers and duties in and by the acts hereinbefore mentioned or in or by any other act or acts now vested in David Rittenhouse, George Schlosser and Robert Smith, Esquires, or either of them jointly or severally as trustees of the said loan-offices respectively shall be and they are hereby transferred to and vested in the treasurer of the state and the said David Rittenhouse, George Schlosser and Robert Smith, Esquires, shall and they are hereby required to deliver in the space of thirty days after demand all the books, records, deeds and papers in their custody and possession by reason of their said trusts.

[Section IX.] (Section X, P. L.) Be it further enacted by the authority aforesaid, That in case any difference of opinion should arise between the register-general, comptroller-general or treasurer of the state or either of them relative to the duties hereinbefore directed and required to be done by them or by either of them they shall and are hereby required to apply forthwith to the president and supreme executive council for their orders and directions therein, which orders and directions shall in such cases indemnify and save harmless all such officers paying obedience thereto.

[Section X.] (Section XI, P. L.) Be it further enacted by the authority aforesaid, That if the said comptroller-general, the said trustees of the loan office or any other person or persons having in his or their possession any public records, books, papers, accounts, vouchers, certificates of debts or other matters or things belonging to this commonwealth or wherein this commonwealth is interested and concerned and which conformably to the true intent and meaning of this act ought to be delivered to the said register-general or to the said treasurer of the state shall refuse or neglect within sixty days after demand made by the said register-general or treasurer of the

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<sup>1</sup> Chapter 1159.

state to deliver up to them or either of them all and every such records, books, papers, accounts, vouchers and certificates, every such person so offending against this act shall forfeit and pay a sum not exceeding five thousand pounds to be recovered by indictment or information to the use of this state.

[Section XI.] (Section XII, P. L.) Be it further enacted by the authority aforesaid, That the comptroller-general shall proceed in the exchange of the certificates issued in lieu of those received on loan as is hereinbefore mentioned under such orders and directions as have been heretofore given or may hereafter be given by the president and supreme executive council for that purpose and the comptroller-general and register-general shall once in each month in the presence of two members of the supreme executive council examine all certificates granted by this state and so received in exchange by the comptroller-general and after taking lists thereof in the manner hereinbefore directed such certificates shall be delivered to the register-general for the purpose of being cancelled and preserved in manner aforesaid and so much of the act of assembly entitled "A supplement to the act entitled 'An act for the appointment of a register-general for the purpose of registering the accounts of this state'"<sup>1</sup> as directs the comptroller general to submit the accounts of certificates and certificates by him to be given or received in exchange as aforesaid to the inspection of the register general shall be and the same is hereby repealed.

[Section XII.] (Section XIII, P. L.) Be it further enacted by the authority aforesaid, That the treasurer of the state shall be allowed the sum of two hundred pounds per annum for the expenses of providing an additional clerk and the necessary books and stationery by reason of the additional duties hereinbefore imposed upon him and in lieu of all charges or commission for receiving the certificates of the United States and drawing the interest thereon accruing as before directed.

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<sup>1</sup> Passed September 30, 1789, Chapter 1463.

Passed April 1, 1790. Recorded L. B. No. 4, p. 90.

See the Acts of Assembly passed March 30, 1791, Chapter 1542; April 4, 1792, Chapter 1627; April 11, 1793, Chapter 1693.