

ZACHARIAH JELLISON.

[To accompany bill H. R. No. 445.]

JANUARY 20, 1833.

MR. MCKIM, from the Committee of Ways and Means, made the following

REPORT:

*The Committee of Ways and Means, to whom was referred the petition of Zachariah Jellison, report :*

That it appears that the petitioner imported into Boston, in December, 1832, four hundred bales Cuba tobacco, on which the duties were paid or secured; that, under the act of Congress passed the 14th of July, 1832, which provided that leaf tobacco could be entered free of duty after the 4th of March, 1833, said petitioner, in conformity with the provisions of said act, did deposite three hundred and fifty bales of said tobacco, under the directions of the officers of the customs at Boston, in the Government stores there, agreeably to the instructions of the Secretary of the Treasury, received by the collector of said port; that said tobacco remained in the Government stores until the 6th day of March following, when the said three hundred and fifty bales of tobacco were withdrawn, with all the formalities of law, from the Government stores, examined by the officers, and marked "*Free*," delivered to the petitioner, his receipt taken for the same, and delivered to the purchaser to whom he had previously sold it, to be delivered free of duty; that it appears Congress passed an act on the 2d of March, 1833, to amend the several acts of Congress of the 14th of July, 1832, by which leaf tobacco was made subject to duty, and that, under said act, he paid to the collector of Boston three hundred and forty dollars and thirteen cents, being the amount of duty on the said three hundred and fifty bales tobacco. As the said petitioner had sold three hundred and fifty bales of this tobacco on its being landed, on the condition that it should be placed in the Government stores, and delivered free of duty after the 4th of March, 1833; and that as the act of Congress of the 2d of March, 1833, could not be known in Boston until the 7th of March following, it appears nothing but reasonable that the amount of duties paid by the petitioner on the said three hundred and fifty bales tobacco, say three hundred and forty dollars and thirteen cents, should be returned to the petitioner; provided that satisfactory proof shall be furnished to the Secretary of the Treasury that said duties were paid, and not returned in debentures on the exportation of said tobacco, and of the amount thereof. The committee report a bill in conformity thereto.

