Statute II.
August 10, 1790.

Chap. XXXIX.—*An Act making further provision for the payment of the debts of the United States.*

[Obsolete.]
Recital.
Act of July 4, 1789, ch. 2.

Whereas, by an act, intituled "An act for laying a duty on goods, wares and merchandises imported into the United States," divers duties were laid on goods, wares and merchandise so imported, for the discharge of the debts of the United States, and the encouragement and protection of manufactures: And whereas the support of government and the discharge of the said debts, render it necessary to increase the said duties:

From and after the first of December next, the present duties on certain specified articles to cease, and other duties imposed in lieu thereof.

Section 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the last day of December next, the duties specified and laid in and by the act aforesaid, shall cease and determine; and that upon all goods, wares and merchandise (not herein particularly excepted) which after the said day shall be brought into the United States, from any foreign port or place, there shall be levied, collected and paid the several and respective duties following, that is to say: Madeira wine of the quality of London particular, per gallon, thirty-five cents; other Madeira wine, per gallon, thirty cents; Sherry wine, per gallon, twenty-five cents; other wines, per gallon, twenty cents; distilled spirits, if more than ten per cent. below proof, according to Dycas's hydrometer, per gallon, twelve cents; if more than five, and not more than ten per cent. below proof, according to the same hydrometer, per gallon, twelve and an half cents; if of proof, and not more than five per cent. below proof, according to the same hydrometer, per gallon, thirteen cents; if above proof, but not exceeding twenty per cent. according to the same hydrometer, per gallon, fifteen cents; if of more than twenty, and not more than forty per cent. above proof, according to the same hydrometer, per gallon, twenty cents; if of more than forty per cent. above proof, according to the same hydrometer, per gallon, twenty-five cents; molasses, per gallon, three cents; beer, ale and porter in casks, per gallon, five cents; beer, ale and porter in bottles, per dozen, twenty cents. Teas from China and India, in ships or vessels of the United States, bohea, per pound, ten cents: souchong and other black teas, per pound, eighteen cents; hyson, per pound, thirty-two cents; other green teas, per pound, twenty cents: Teas from Europe, in ships or vessels of the United States, bohea, per pound, twelve cents; souchong and other black teas, per pound, twenty-one cents; hyson, per pound, forty cents; other green teas, per pound, twenty-four cents: Teas from any other place, or in any other ships or vessels, bohea, per pound, fifteen cents; souchong and other black teas, per pound, twenty-seven cents; hyson, per pound, fifty cents; other green teas, per pound, thirty cents; coffee, per pound, four cents; cocoa, per pound, one cent; loaf sugar, per pound, five cents; brown sugar, per pound, one and an half cent; other sugar, per pound, two and an half cents; candles of tallow, per pound, two cents; candles of wax or spermaceti, per pound, six cents; cheese, per pound, four cents; soap, per pound, two cents; pepper, per pound, six cents; pimento, per pound, four cents; manufactured tobacco, per pound, six cents; snuff, per pound, ten cents; indigo, per pound, twenty-five cents; cotton, per pound, three cents; nails and spikes, per pound, one cent; bar and other lead, per pound, one cent; steel unwrought, per one hundred and twelve pounds, seventy-five cents; hemp, per one hundred and twelve pounds, fifty-four cents; cables, per one hundred and twelve pounds, one hundred cents; tarred cordage, per one hundred and twelve pounds, one hundred cents; untarred cordage and yarn, per one hundred and twelve pounds, one hundred and fifty cents; twine and pack thread, per one hundred and twelve pounds, three hundred cents; salt, per bushel, twelve cents; malt, per bushel, ten cents; coal,

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per bushel, three cents; boots, per pair, fifty cents; shoes, slippers and goloshoes, made of leather, per pair, seven cents; shoes and slippers, made of silk or stuff, per pair, ten cents; wool and cotton cards, per dozen, fifty cents; playing cards, per pack, ten cents; all China ware, looking glasses, window and other glass, and all manufactures of glass, (black quart bottles excepted) twelve and an half per centum ad valorem; marble, slate and other stones, bricks, tiles, tables, mortars and other utensils of marble or slate, and generally all stone and earthen ware, blank books, writing paper, and wrapping paper, paper hangings, pasteboards, parchment and vellum, pictures and prints, painters' colors, including lampblack, except those commonly used in dyeing, gold, silver and plated ware, gold and silver lace, jewellery and paste work, clocks and watches, shoe and knee buckles, grocery, (except the articles before enumerated) namely, cinnamon, cloves, mace, nutmegs, ginger, anniseed, currants, dates, figs, plums, prunes, raisins, sugar candy, oranges, lemons, limes, and generally all fruits and comfits, olives, capers and pickles of every sort, oil, gun-powder, mustard in flour, ten per centum ad valorem; cabinet wares, buttons, saddles, gloves of leather, hats of beaver, felt, wool, or a mixture of any of them, millinery ready made, castings of iron, and slit and rolled iron, leather tanned or tawed, and all manufactures of which leather is the article of chief value, except such as are herein otherwise rated, canes, walking sticks and whips, clothing ready made, brushes, anchors, all wares of tin, pewter, or copper, all or any of them, medicinal drugs, except those commonly used in dyeing, carpets and carpeting, all velvets, velverets, satins and other wrought silks, cambrics, muslins, muslinets, lawns, laces, gauzes, chintzes, and colored calicoes, and nankeens, seven and an half per centum ad valorem. All goods, wares and merchandise imported directly from China or India in ships or vessels not of the United States, teas excepted, twelve and an half per centum ad valorem. All coaches, chariots, phaetons, chaises, chairs, solos or other carriages, or parts of carriages, fifteen and an half per centum ad valorem; and five per centum ad valorem upon all other goods, wares and merchandise, except bullion, tin in pigs, tin plates, old pewter, brass teutenague, iron and brass wire, copper in plates, saltpetre, plaister of Paris, wool, dyeing woods, and dyeing drugs, raw hides and skins, undressed furs of every kind, the sea stores of ships or vessels, the clothes, books, household furniture, and the tools or implements of the trade or profession of persons who come to reside in the United States, philosophical apparatus, specially imported for any seminary of learning, all goods intended to be re-exported to a foreign port or place, in the same ship or vessel in which they shall be imported, and generally, all articles of the growth, product or manufactures of the United States.

Also on certain other articles certain rates per centum ad valorem.

Sec. 2. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified and imposed, in respect to all goods, wares and merchandise, which, after the said last day of December next, shall be imported in ships or vessels not of the United States, except in the cases in which an additional duty is herein before specially laid on any goods, wares, or merchandises, which shall be imported in such ships or vessels.

Also an additional duty of ten per centum on all the rates of duty before specified.

Sec. 3. *And be it further enacted*, That all duties which shall be paid or secured to be paid by virtue of this act, shall be returned or discharged in respect to all such goods, wares or merchandise, whereupon they shall have been so paid, or secured to be paid, as, within twelve calendar months after payment made or security given, shall be exported to any foreign port or place, except one per centum on the amount of the said duties, which shall be retained as an indemnification for whatever expense may have accrued concerning the same.

Drawback for goods exported within twelve months.

Sec. 4. *And be it further enacted*, That there shall be allowed and

Bounty on exportation of dried or pickled fish, and salted provisions.

paid on dried and pickled fish, of the fisheries of the United States, and on other provisions salted within the said states, which, after the said last day of December next, shall be exported therefrom to any foreign port or place, in lieu of a drawback of the duty on the salt which shall have been expended thereupon, according to the following rates—namely: Dried fish, per quintal, ten cents; pickled fish and other salted provisions, per barrel, ten cents.

Duties or drawback on a specific quantity of goods, to apply in proportion as to other quantities.

Sec. 5. *And be it further enacted*, That where duties by this act are imposed, or drawbacks allowed on any specific quantity of goods, wares and merchandise, the same shall be deemed to apply in proportion to any quantity, more or less, than such specific quantity.

Duties accruing within a certain time remitted.

Act of July 4, 1789, ch. 2.

Sec. 6. *And be it further enacted*, That all the duties which, by virtue of the act, intituled "An act for laying a duty on goods, wares and merchandises imported into the United States," accrued between the time specified in the said act for the commencement of the said duties, and the respective times when the collectors entered upon the duties of their respective offices in the several districts, be, and they are hereby remitted and discharged, and that in any case in which they may have been paid to the United States, restitution thereof shall be made.

Continuance of the duty by this act imposed.

Sec. 7. *And be it further enacted*, That the several duties imposed by this act shall continue to be collected and paid, until the debts and purposes for which they are pledged and appropriated, shall be fully discharged: *Provided*, That nothing herein contained shall be construed to prevent the legislature of the United States from substituting other duties or taxes of equal value to any or all of the said duties and imposts.

Approved, August 10, 1790.

Statute II.

August 10, 1790.

Act of June 9, 1794, ch. 62.

Chap. XL.—*An Act to enable the Officers and Soldiers of the Virginia Line on continental Establishment, to obtain Titles to certain Lands lying northwest of the River Ohio, between the Little Miami and Sciota.*(*a*)

[Repealed.]

Section 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the act of Congress of the seventeenth of July, one thousand seven hundred and eighty-eight, relative to certain locations and surveys made by, or on account of the Virginia troops on continental establishment upon lands between the Little Miami and Sciota rivers, northwest of the Ohio, be, and the same is hereby repealed.(*b*)

(*a*) The acts relative to Virginia land warrants, and the regulations and locations thereof, have been: Act of August 10, 1790, chap. 40; act of June 9, 1794, chap. 62; act of May 13, 1800, chap. 59; act of April 26, 1802, chap. 30; act of March 2, 1807, chap. 21; act of March 16, 1810, chap. 23; act of June 26, 1812, chap. 109; act of November 3, 1814, chap. 2; act of February 22, 1815, chap. 48; act of April 11, 1818, chap. 43; act of February 9, 1821, chap. 10; act of May 20, 1826, chap. 138; act of April 23, 1830, chap. 73; act of May 30, 1830, chap. 215; act of July 13, 1832, chap. 205; act of March 2, 1833; act of March 31, 1832, chap. 157; act of July 7, 1838, chap. 116.

(*b*) Under the reserve contained in the cession act of Virginia, and under the act of Congress of August 10, 1790, and of June 9, 1794, the whole country lying between the Sciota and Little Miami rivers, was subjected to the military warrants, to satisfy which the reserve was made. Doddridge *v.* Thompson, 9 Wheat. 469; 5 Cond. Rep. 645.

The reservation made by the law of Virginia of 1783, ceding to Congress the territory northwest of the river Ohio, is not a reservation of the whole tract of country between the rivers Sciota and Little Miami. It is a reservation of only so much as may be necessary to make up the deficiency of good lands set apart for the officers and soldiers of the Virginia line on the continental establishment, on the southeast side of the Ohio. The residue of the lands are ceded to the United States, as a common fund for those States who were, or might become members of the Union, to be disposed of for that purpose. Jackson *v.* Clarke et al., 1 Peters, 635.

Although the military rights constituted the primary claim upon the trust, that claim was according to the intention of the parties so to be satisfied as still to keep in view the interests of the Union, which were also a vital object of the trust. This was only to be effected by prescribing the time in which the lands to be appropriated by those claimants, were to be separated from the general mass, so as to enable the government to apply the residue to the general purposes of the trust. *Ibid.*

If the right existed in Congress to prescribe a time within which military warrants should be located, the right to connect conditions to its extension, follows as a necessary consequence. *Ibid.*