Statute III.
March 3, 1791.

Chap. XV.—*An Act repealing, after the last day of June next, the duties heretofore laid upon Distilled Spirits imported from abroad, and laying others in their stead; and also upon Spirits distilled within the United States, and for appropriating the same.*

Duties to be paid on spirits imported;

1792, ch. 27.
1790, ch. 39.

Section 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That after the last day of June next, the duties laid upon distilled spirits by the act, intituled "An act making further provision for the payment of the debts of the United States," shall cease; and that upon all distilled spirits which shall be imported into the United States after that day, from any foreign port or place, there shall be paid for their use the duties following; that is to say—For every gallon of those spirits more than ten per cent. below proof, according to Dicas's hydrometer, twenty cents. For every gallon of those spirits under five, and not more than ten per cent. below proof, according to the same hydrometer, twenty-one cents. For every gallon of those spirits of proof, and not more than five per cent. below proof, according to the same hydrometer, twenty-two cents. For every gallon of those spirits above proof, but not exceeding twenty per cent. according to the same hydrometer, twenty-five cents. For every gallon of those spirits more than twenty, and not more than forty per cent. above proof, according to the same hydrometer, thirty cents. For every gallon of those spirits more than forty per cent. above proof, according to the same hydrometer, forty cents.

how to be collected;

Act of August 10, 1790, ch. 39.

Sec. 2. *And be it further enacted,* That the said duties shall be collected in the same manner, by the same persons, under the same regulations, and subject to the same forfeitures and other penalties, as those heretofore laid; the act concerning which shall be deemed to be in full force for the collection of the duties herein before imposed, except as to the alterations contained in this act.

and the payment thereof how to be secured.

Sec. 3. *And be it further enacted,* That the said duties, when the amount thereof shall not exceed fifty dollars, shall be immediately paid; but when the said amount shall exceed fifty, and shall not amount to more than five hundred dollars, may, at the option of the proprietor, importer or consignee, be either immediately paid, or secured by bond, with condition for the payment thereof in four months; and if the amount of the said duties shall exceed five hundred dollars, the same may be immediately paid or secured by bond, with condition for the payment thereof in six months; which bond, in either case, at the like option of the proprietor, importer or consignee, shall either include one or more sureties to the satisfaction of the collector, or person acting as such, or shall be accompanied with a deposit in the custody of the said collector, or person acting as such, of so much of the said spirits as shall in his judgment be a sufficient security for the amount of the duties for which the said bond shall have been given, and the charges of the safe keeping and sale of the spirits so deposited: which deposit shall and may be accepted in lieu of the said surety or sureties, and shall be kept by the said collector, or person acting as such, with due and reasonable care at the expense and risk of the party or parties on whose account the same shall have been made; and if at the expiration of the time mentioned in the bond for the payment of the duties thereby intended to be secured, the same shall not be paid, then the said deposited spirits shall be sold at public sale, and the proceeds thereof, after deducting the charges of keeping and sale, shall be applied to the payment of the whole sum of the duties for which such deposit shall have been made, rendering the overplus of the said proceeds, and the residue of the said spirits, if any there be, to the person or persons by whom such deposit shall have been made, or to his, her or their representatives.

Payment of duties on spirits imported, how to be secured.

Sec. 4. In order to a due collection of the duties imposed by this act,

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To be divided into districts consisting each of a state;

Be it further enacted, That the United States shall be divided into fourteen districts, each consisting of one state, but subject to alterations by the President of the United States, from time to time, by adding to the smaller such portions of the greater as shall in his judgment best tend to secure and facilitate the collection of the revenue; which districts it shall be lawful for the President of the United States to subdivide into surveys of inspection, and the same to alter at his discretion.

Districts to be subdivided into surveys of inspection.

A supervisor to be appointed for the districts, and inspectors for the surveys.

That the President be authorized to appoint, with the advice and consent of the Senate, a supervisor to each district, and as many inspectors to each survey therein as he shall judge necessary, placing the latter under the direction of the former. *Provided always*, That it shall and may be lawful for the President, with the advice and consent of the Senate, in his discretion to appoint, such and so many officers of the customs to be inspectors in any survey of inspection as he shall deem advisable to employ in the execution of this act: *Provided also*, That where, in the judgment of the President, a supervisor can discharge the duties of that office, and also that of inspector, he may direct the same: *And provided further*, That if the appointment of the inspectors of surveys, or any part of them, shall not be made during the present session of Congress, the President may, and he is hereby empowered to make such appointments during the recess of the Senate, by granting commissions which shall expire at the end of their next session.

Officers of the customs and supervisors eligible as inspectors.

Appointment of inspectors to be made during the recess.

Supervisors and inspectors to keep accounts and records of their transactions;

Sec. 5. *And be it further enacted*, That the supervisors, inspectors and officers to be appointed by virtue of this act, and who shall be charged to take bonds for securing the payment of the duties upon spirits distilled within the United States, and with the receipt of monies in discharge of such duties, shall keep fair and true accounts and records of their transactions in their respective offices, in such manner and form as may be directed by the proper department or officer having the superintendence of the collection of the revenue, and shall at all times submit their books, papers and accounts to the inspection of such persons as are or may be appointed for that purpose, and shall at all times pay to the order of the officer, who is or shall be authorized to direct the payment thereof, the whole of the monies which they may respectively receive by virtue of this act, and shall also once in every three months, or oftener if they shall be required, transmit their accounts for settlement to the officer or officers whose duty it is, or shall be to make such settlement.

and submit the same to a proper officer;

Supervisors and inspectors to pay all the monies they receive; and settle their accounts quarterly.

Persons to be appointed under this act to take an oath,

Sec. 6. *And be it further enacted*, That all officers and persons to be appointed pursuant to this act, before they enter on the duties of their respective offices, shall take an oath or affirmation diligently and faithfully to execute the duties of their said offices respectively, and to use their best endeavours to prevent and detect frauds, in relation to the duties on spirits imposed by this act, which oath or affirmation may be taken before any magistrate authorized to administer oaths within the district or survey to which he belongs, and being certified under the hand and seal of the magistrate by whom the same shall have been administered, shall within three months thereafter be transmitted to the comptroller of the treasury, in default of taking which oath or affirmation, the party failing shall forfeit and pay two hundred dollars for the use of the United States, to be recovered with costs of suit.

and transmit it to the comptroller;

Penalty in default thereof.

Offices of inspection to be established.

Sec. 7. *And be it further enacted*, That the supervisor of the revenue for each district, shall establish one or more offices within the same, as may be necessary; and in order that the said offices may be publicly known, there shall be painted or written in large legible characters upon some conspicuous part outside and in front of each house, building or place in which any such office shall be kept, these words, "Office of inspection;" and if any person shall paint or write, or cause to be painted or written, the said words, upon any other than such house or

building, he or she shall forfeit and pay for so doing, one hundred dollars.

Report to be made to inspectors of importations of spirits;

Sec. 8. *And be it further enacted*, That within forty-eight hours after any ship or vessel, having on board any distilled spirits brought in such ship or vessel from any foreign port or place, shall arrive within any port of the United States, whether the same be the first port of arrival of such ship or vessel, or not, the master or person having the command or charge thereof, shall report to one of the inspectors of the port at which she shall so arrive, the place from which she last sailed, with her name and burthen, and the quantity and kinds of the said spirits on board of her, and the casks, vessels or cases containing them, with their marks and numbers; on pain of forfeiting the sum of five hundred dollars.

which the collector

1790, ch. 35.

shall certify and send to the officer of inspection where the spirits shall be delivered.

Sec. 9. *And be it further enacted*, That the collector or other officer, or person acting as collector, with whom entry shall have been made of any of the said spirits, pursuant to the act intituled "An act to provide more effectually for the collection of the duties imposed by law on goods, wares and merchandises imported into the United States, and on the tonnage of ships or vessels," shall forthwith after such entry certify and transmit the same, as particularly as it shall have been made with him, to the proper officer of inspection, of the port where it shall be intended to commence the delivery of the spirits so entered, or any part thereof: for which purpose, every proprietor, importer or consignee, making such entry, shall deliver two manifests of the contents (upon one of which the said certificate shall be given) and shall at the time thereof declare the port at which the said delivery shall be so intended to be commenced, to the collector or officer with whom the same shall be made. And every permit granted by such collector, for the landing of any of the said spirits, shall previous to such landing, be produced to the said officer of inspection, who shall make a minute in some proper book, of the contents thereof, and shall endorse thereupon the word "INSPECTED," the time when, and his own name: after which he shall return it to the person by whom it shall have been produced; and then, and not otherwise it shall be lawful to land the spirits therein specified; and if the said spirits shall be landed without such endorsement upon the permit for that purpose granted, the master or person having charge of the ship or vessel from which the same shall have been so landed, shall for every such offence forfeit the sum of five hundred dollars.

Endorsement on permits by inspectors necessary, previous to the landing of it; and

penalty on failure thereof.

Spirits brought into one port, intended to be sent to another in the United States,

shall be so certified by an inspector;

and penalty on masters of vessels for neglecting to comply herewith;

Sec. 10. *And be it further enacted*, That whenever it shall be intended that any ship or vessel shall proceed with the whole or any part of the spirits which shall have been brought in such ship or vessel from any foreign port or place, from one port in the United States to another port in the said United States, whether in the same or in different districts, the master or person having the command or charge of such ship or vessel, shall previous to her departure, apply to the officer of inspection, to whom report was made, for the port from which she is about to depart, for a certificate of the quantity and particulars of such of the said spirits as shall have been certified or reported to him to have been entered as imported in such ship or vessel, and of so much thereof as shall appear to him to have been landed out of her at such port; which certificate the said officer shall forthwith grant. And the master or person having the command or charge of such ship or vessel, shall within twenty-four hours after her arrival at the port to which she shall be bound, deliver the said certificate to the proper officer of inspection of such last mentioned port. And if such ship or vessel shall proceed from one port to another within the United States, with the whole or any part of the spirits brought in her as aforesaid, without having first obtained such certificate; or if within twenty-four hours after her arrival at such other port, the said certificate shall not be delivered to the proper officer of inspection there, the master or person having the command or charge

and forfeiture of said spirits.

of the said ship or vessel, shall in either case forfeit the sum of five hundred dollars; and the spirits on board of her at her said arrival, shall be forfeited, and may be seized by any officer of inspection.

Spirits imported as aforesaid how to be landed;

Sec. 11. *And be it further enacted*, That all spirits which shall be imported as aforesaid, shall be landed under the inspection of the officer or officers of inspection for the place where the same shall be landed, and not otherwise, on pain of forfeiture thereof; for which purpose the said officer or officers shall, at all reasonable times, attend: *Provided*, that this shall not be construed to exclude the inspection of the officers of the customs as now established and practised.

and duties of officers of inspection when landed.

Sec. 12. *And be it further enacted*, That the officers of inspection under whose survey any of the said spirits shall be landed, shall upon landing thereof, and as soon as the casks, vessels and cases containing the same shall be gauged or measured, brand or otherwise mark in durable characters the several casks, vessels or cases containing the same, with progressive numbers; and also with the name of the ship or vessel wherein the same was or were imported, and of the port of entry, and with the proof and quantity thereof; together with such other marks, if any other shall be deemed needful, as the respective supervisors of the revenue may direct. And the said officer shall keep a book, wherein he shall enter the name of each vessel in which any of the said spirits shall be so imported, and of the port of entry and of delivery, and of the master of such vessel, and of each importer, and the several casks, vessels and cases containing the same, and the marks of each: and if such officer is not the chief inspector within the survey, he shall as soon as may be thereafter, make an exact transcript of each entry, and deliver the same to such chief officer, who shall keep a like book for recording the said transcript.

Officer of inspection to certify the quantity of spirits landed,

which shall serve to show the legality of its importation,

and to make entries thereof;

Sec. 13. *And be it further enacted*, That the chief officer of inspection within whose survey any of the said spirits shall be landed, shall give to the proprietor, importer or consignee thereof, or his or her agent, a certificate to remain with him or her, of the whole quantity of the said spirits which shall have been so landed; which certificate, besides the said quantity, shall specify the name of such proprietor, importer or consignee, and of the vessel from on board which the said spirits shall have been landed, and of the marks of each cask, vessel or case containing the same. And the said officer shall deliver to the said proprietor, importer or consignee, or to his or her agent, a like certificate for each cask, vessel or case; which shall accompany the same wheresoever it shall be sent, as evidence of its being lawfully imported. And the officer granting the said certificates, shall make regular and exact entries in the book to be by him kept as aforesaid, of all spirits for which the same shall be granted, as particularly as therein described.

which certificates shall be delivered to purchasers; penalty on failure thereof.

And the said proprietor, importer or consignee, or his or her agent, upon the sale and delivery of any of the said spirits, shall deliver to the purchaser or purchasers thereof, the certificate or certificates which ought to accompany the same; on pain of forfeiting the sum of fifty dollars, for each cask, vessel or case with which such certificate shall not be delivered.

Duties on spirits distilled within the U. States from foreign materials;

Sec. 14. *And be it further enacted*, That upon all spirits which after the said last day of June next, shall be distilled within the United States, wholly or in part from molasses, sugar, or other foreign materials, there shall be paid for their use the duties following; that is to say—For every gallon of those spirits more than ten per cent. below proof, according to Dicas's hydrometer, eleven cents. For every gallon of those spirits under five and not more than ten per cent. below proof, according to the same hydrometer, twelve cents. For every gallon of those spirits of proof and not more than five per cent. below proof, according to the same hydrometer, thirteen cents. For every gallon of those spirits

above proof, and not exceeding twenty per cent., according to the same hydrometer, fifteen cents. For every gallon of those spirits more than twenty and not more than forty per cent. above proof, according to the same hydrometer, twenty cents. For every gallon of those spirits more than forty per cent. above proof, according to the same hydrometer, thirty cents.

Sec. 15. *And be it further enacted*, That upon all spirits which after the said last day of June next, shall be distilled within the United States, from any article of the growth or produce of the United States, in any city, town or village, there shall be paid for their use the duties following; that is to say—For every gallon of those spirits more than ten per cent. below proof, according to Dicas's hydrometer, nine cents. For every gallon of those spirits under five and not more than ten per cent. below proof, according to the same hydrometer, ten cents. For every gallon of those spirits of proof, and not more than five per cent. below proof, according to the same hydrometer, eleven cents. For every gallon of those spirits above proof, but not exceeding twenty per cent., according to the same hydrometer, thirteen cents. For every gallon of those spirits more than twenty and not more than forty per cent. above proof, according to the same hydrometer, seventeen cents. For every gallon of those spirits more than forty per cent. above proof, according to the same hydrometer, twenty-five cents.

and on those from home articles;

Sec. 16. *And be it further enacted*, That the said duties on spirits distilled within the United States, shall be collected under the management of the supervisors of the revenue.

how to be collected.

Sec. 17. *And be it further enacted*, That the said duties on spirits distilled within the United States, shall be paid or secured previous to the removal thereof from the distilleries at which they are respectively made. And it shall be at the option of the proprietor or proprietors of each distillery, or of his, her or their agent having the superintendence thereof, either to pay the said duties previous to such removal, with an abatement at the rate of two cents for every ten gallons, or to secure the payment of the same, by giving bond quarter-yearly, with one or more sureties, to the satisfaction of the chief officer of inspection within whose survey such distillery shall be, and in such sum as the said officer shall direct, with condition for the payment of the duties upon all such of the said spirits as shall be removed from such distillery, within three months next ensuing the date of the bond, at the expiration of nine months from the said date.

Duties on spirits distilled within the U. States, how to be secured

and paid.

Sec. 18. *And be it further enacted*, That the supervisor of each district shall appoint proper officers to have the charge and survey of the distilleries within the same, assigning to each, one or more distilleries as he may think proper, who shall attend such distillery at all reasonable times, for the execution of the duties by this act enjoined on him.

Supervisors to appoint officers to attend to distilleries.

Sec. 19. *And be it further enacted*, That previous to the removal of the said spirits from any distillery, the officer within whose charge and survey the same may be, shall brand or otherwise mark each cask containing the same, in durable characters, and with progressive numbers, and with the name of the acting owner or other manager of such distillery, and of the place where the same was situate, and with the quantity therein, to be ascertained by actual gauging, and with the proof thereof. And the duties thereupon having been first paid, or secured, as above provided, the said officer shall grant a certificate for each cask of the said spirits, to accompany the same wheresoever it shall be sent, purporting that the duty thereon hath been paid or secured, as the case may be, and describing each cask by its marks; and shall enter in a book for that purpose to be kept, all the spirits distilled at such distillery, and removed from the same; and the marks of each cask, and the persons for whose use, and the places to which removed and the time of each

Casks to be branded and gauged before a removal therefrom,

and so certified by said officer, and entered in a book accordingly.

Forfeiture for removing spirits without such certificates, and

removal, and the amount of the duties on the spirits so removed. And if any of the said spirits shall be removed from any such distillery without having been branded or marked as aforesaid, or without such certificate as aforesaid, the same, together with the cask or casks containing, and the horses or cattle, with the carriages, their harness and tackling, and the vessel or boat with its tackle and apparel employed in removing them, shall be forfeited, and may be seized by any officer of inspection. And the superintendent or manager of such distillery, shall also forfeit the full value of the spirits so removed, to be computed at the highest price of the like spirits in the market.

for removing spirits from distilleries without authority.

Sec. 20. *And be it further enacted*, That no spirits shall be removed from any such distillery at any other times than between sun rising and sun setting, except by consent and in presence of the officer having the charge and survey thereof, on pain of forfeiture of such spirits, or of the value thereof at the highest price in the market, to be recovered with costs of suit from the acting owner or manager of such distillery.

Duty on private stills.

Sec. 21. *And be it further enacted*, That upon stills which after the last day of June next, shall be employed in distilling spirits from materials of the growth or production of the United States, in any other place than a city, town or village, there shall be paid for the use of the United States, the yearly duty of sixty cents for every gallon, English wine-measure, of the capacity or content of each and every such still, including the head thereof.

Evidence of their employment;

Sec. 22. *And be it further enacted*, That the evidence of the employment of the said stills shall be, their being erected in stone, brick or some other manner whereby they shall be in a condition to be worked.

how it is to be collected; and

Sec. 23. *And be it further enacted*, That the said duties on stills shall be collected under the management of the supervisor in each district, who shall appoint and assign proper officers for the surveys of the said stills and the admeasurement thereof, and the collection of the duties thereupon; and the said duties shall be paid half-yearly, within the first fifteen days of January and July, upon demand of the proprietor or proprietors of each still, at his, her or their dwelling, by the proper officer charged with the survey thereof: And in case of refusal or neglect to pay, the amount of the duties so refused or neglected to be paid, may either be recovered with costs of suit in an action of debt in the name of the supervisor of the district, within which such refusal shall happen, for the use of the United States, or may be levied by distress and sale of goods of the person or persons refusing or neglecting to pay, rendering the overplus (if any there be after payment of the said amount and the charges of distress and sale) to the said person or persons.

what to be done in case of refusal to pay it.

Proprietors of stills to have a right to keep an account of the quantity they distil,

Sec. 24. *And be it further enacted*, That if the proprietor of any such still, finding himself or herself aggrieved by the said rates, shall enter or cause to be entered in a book to be kept for that purpose, from day to day when such still shall be employed, the quantity of spirits distilled therefrom, and the quantity from time to time sold or otherwise disposed of, and to whom and when, and shall produce the said book to the officer of inspection within whose survey such still shall be, and shall make oath or affirmation that the same doth contain to the best of his or her knowledge and belief, true entries made at their respective dates, of all the spirits distilled within the time to which such entries shall relate, from such still, and of the disposition thereof; and shall also declare upon such oath or affirmation, the quantity of such spirits then remaining on hand, it shall be lawful in every such case for the said officer to whom the said book shall be produced, and he is hereby required to estimate the duties upon such still, according to the quantity so stated to have been actually made therefrom at the rate of nine cents per gallon, which, and no more, shall be paid for the same: *Provided*, That if the said entries shall be made by any person other than the

which shall furnish a rule whereby the duties may be estimated.

said proprietor, a like oath or affirmation shall be made by such person.

And the more effectually to prevent the evasion of the duties hereby imposed on spirits distilled within the United States,

Distillers to place their occupations on the outside of their distilleries;

Sec. 25. *Be it further enacted*, That every person who shall be a maker or distiller of spirits from molasses, sugar or other foreign materials, or from materials the growth and production of the United States, shall write or paint, or cause to be written or painted upon some conspicuous part outside and in front of each house or other building or place made use of, or intended to be made use of by him or her for the distillation or keeping of spirituous liquors, and upon the door or usual entrance of each vault, cellar or apartment within the same, in which any of the said liquors shall be at any time by him or her distilled, deposited or kept, or intended so to be, the words "Distiller of Spirits;" and every such distiller shall within three days before he or she shall begin to distil therein, make a particular entry in writing, at the nearest office of inspection, if within ten miles thereof, of every such house, building or place, and of each vault, cellar and apartment within the same, in which he or she shall intend to carry on the business of distilling, or to keep any spirits by him or her distilled. And if any such distiller shall omit to paint or write, or cause to be painted or written the words aforesaid, in manner aforesaid, upon any such house or other building or place, or vault, cellar or apartment thereof, or shall, in case the same be situate within the said distance of ten miles of any office of inspection, omit to make entry thereof as aforesaid, such distiller shall, for every such omission or neglect, forfeit one hundred dollars, and all the spirits which he or she shall keep therein, or the value thereof, to be computed at the highest price of such spirits in the market; to be recovered by action, with costs of suit, in any court proper to try the same, in the name of the supervisor of the district within which such omission or neglect or omission shall be, for the use of the United States: *Provided always, and be it further enacted*, That the said entry to be made by persons who shall be distillers of spirits, on the first day of July next, shall be made on that day, or within three days thereafter, accompanied (except where the duties hereby imposed are charged on the still) with a true and particular account or inventory of the spirits, on that day and at the time, in every or any house, building or place by him or her entered; and of the casks, cases and vessels containing the same, with their marks and numbers, and the quantities and qualities of the spirits therein contained, on pain of forfeiting for neglect to make such entry, or to deliver such account, the sum of one hundred dollars, and all the spirits by him or her had or kept in any such house, building or place; to be recovered as aforesaid.

and furnish the inspector with an account of their buildings, &c.;

penalty in case of neglect thereof.

When the entry is to be furnished, and

forfeiture in case of neglect.

Supervisors to inspect by entering buildings, &c.

Sec. 26. *And be it further enacted*, That the supervisor of the revenue for the district wherein any house, building or place shall be situate, whereof entry shall be made as last aforesaid, shall as soon as may be thereafter, visit and inspect, or cause to be visited and inspected by some proper officer or officers of inspection, every such house or other building or place within his district, and shall take or cause to be taken, an exact account of the spirits therein respectively contained, and shall mark or cause to be marked in durable characters, the several casks, cases or vessels containing the same, with progressive numbers, and also with the name of each distiller to whom the same may belong, or in whose custody the same may be, and the quantities, kinds and proofs of spirits therein contained, and these words, "Old Stock." And the inspector of each survey shall keep a book, wherein he shall enter the name of every distiller, and the particulars of such old stock in the possession of each, designating the several casks, cases and vessels containing the same, and their respective quantities, kinds, proofs and marks,

and take an account of the spirits therein, and brand the casks;

an entry of which shall be made by the inspector,

and a certificate given to the proprietor.

and shall also give a certificate to every such distiller of the quantity and particulars of such old stock in his or her possession, and a separate certificate for each cask, case or vessel describing the same, which certificate shall accompany the same wheresoever it shall be sent, and such distiller, his or her agent or manager, upon the sale and delivery of any of the said spirits shall deliver to the purchaser or purchasers thereof, the certificates or certificates that ought to accompany the same, on pain of forfeiting fifty dollars for each cask, case or vessel, with which such certificate shall not be delivered.

Importers of distilled spirits when to make entry thereof, and duty of the inspectors thereupon;

Sec. 27. *And be it further enacted,* That every importer of distilled spirits, who, on the first day of July next, shall have in his or her possession any distilled spirits, shall, within three days thereafter, make due entry thereof with the officer of inspection within whose survey the same shall then be; who shall mark the casks, vessels or cases containing such spirits, in like manner as is herein before directed touching such spirits as shall be in the possession of distillers on the first day of July next, and shall grant the like certificates therefor as for such spirits, which certificates shall accompany the respective casks, cases and vessels to which they shall relate, wheresoever they shall be sent, and such importer, his or her agent, upon the sale and delivery of any of the said spirits, shall deliver to the purchaser or purchasers thereof the certificate or certificates which ought to accompany the same, on pain of forfeiting fifty dollars for each cask, case or vessel with which such certificate shall not be delivered. And if any such importer or importers shall refuse or neglect to make such entry at the time and in the manner herein directed, all such spirits as shall not be so entered shall be forfeited, and the importer or importers in whose custody the same shall be found, shall moreover forfeit the sum equal to the full value thereof, according to the highest price of such spirits in the market.

penalty for neglecting to make such entries.

Distilled spirits not branded nor accompanied by a certificate,

liable to forfeiture.

Sec. 28. *And be it further enacted,* That if any cask, case, or vessel containing distilled spirits, which by the foregoing provisions of this act, ought to be marked and accompanied with a certificate, shall be found in the possession of any person unaccompanied with such marks and certificate, it shall be presumptive evidence that the same are liable to forfeiture, and it shall be lawful for any officer of inspection to seize them as forfeited; and if, upon the trial in consequence of such seizure, the owner or claimant of the spirits seized, shall not prove that the same were imported into the United States according to law, or were distilled as mentioned in the thirteenth and fourteenth sections of this act, and the duties thereupon paid, or were distilled at one of the stills mentioned in the twentieth section of this act, they shall be adjudged to be forfeited.

Sec. 29. *And be it further enacted,* That it shall be lawful for the officers of inspection of each survey at all times in the daytime, upon request, to enter into all and every the houses, store-houses, ware-houses, buildings and places which shall have been entered in manner aforesaid, and by tasting, gauging or otherwise, to take an account of the quantity, kinds and proofs of the said spirits therein contained; and also to take samples thereof, paying for the same the usual price.

Penalty for defacing marks on vessels.

Sec. 30. *And be it further enacted,* That if any person or persons shall rub out or deface any of the marks set upon any cask, vessel or case pursuant to the directions of this act, such person or persons shall, for every such offence, forfeit and pay the sum of one hundred dollars.

No vessels marked to be used for other spirits.

Sec. 31. *And be it further enacted,* That no cask, barrel, keg, vessel or case, marked as "Old Stock," shall be made use of by any distiller of spirits, for putting or keeping therein any spirits other than those which were contained therein when so marked, on pain of forfeiting the sum of one hundred dollars for every cask, barrel, keg, vessel or case wherein any such spirits shall be so put or kept; neither shall any

such distiller have or keep any distilled spirits in any such cask, barrel, keg, vessel or case, longer than for the space of one year from the said last day of June next, on pain of forfeiting the said spirits: *Provided*, That nothing in this section contained shall be construed to extend to casks or vessels, capable of containing two hundred gallons and upwards, and which are not intended to be removed.

How long liquors shall be kept.

Proviso in case of certain vessels.

Sec. 32. *And be it further enacted*, That in case any of the said spirits shall be fraudulently deposited, hid or concealed in any place whatsoever, with intent to evade the duties thereby imposed upon them, they shall be forfeited. And for the better discovery of any such spirits so fraudulently deposited, hid or concealed, it shall be lawful for any judge of any court of the United States, or either of them, or for any justice of the peace, upon reasonable cause of suspicion, to be made out to the satisfaction of such judge or justice, by the oath or affirmation of any person or persons, by special warrant or warrants under their respective hands and seals, to authorize any of the officers of inspection, by day, in the presence of a constable or other officer of the peace, to enter into all and every such place or places in which any of the said spirits shall be suspected to be so fraudulently deposited, hid or concealed, and to seize and carry away any of the said spirits which shall be there found so fraudulently deposited, hid or concealed, as forfeited.

Spirits fraudulently concealed to be forfeited.

Suspected places to be searched by warrant of a judge or justice of the peace.

Sec. 33. *And be it further enacted*, That after the last day of June next, no spirituous liquors except gin or cordials in cases, jugs or bottles, shall be brought from any foreign port or place, in casks of less capacity than fifty gallons at the least, on pain of forfeiting of the said spirits, and of the ship or vessel in which they shall be brought: *Provided always*, That nothing in this act contained shall be construed to forfeit any spirits for being imported or brought into the United States, in other casks or vessels than as aforesaid, or the ship or vessel in which they shall be brought, if such spirits shall be for the use of the seamen on board such ship or vessel, and shall not exceed the quantity of four gallons for each seaman.

Spirituous liquors except gin or cordials in certain vessels to be forfeited

Proviso.

Sec. 34. *And be it further enacted*, That in every case in which any of the said spirits shall be forfeited by virtue of this act, the casks, vessels and cases containing the same, shall also be forfeited.

Forfeiture of casks, vessels and cases.

Sec. 35. *And be it further enacted*, That every distiller of spirits, on which the duty is hereby charged by the gallon, shall keep or cause to be kept, an exact account of the said spirits, which he or she shall sell, send out or distil, distinguishing their several kinds and proofs; and shall every day make a just and true entry in a book, to be kept for that purpose, of the quantities and particulars of the said spirits by him or her sold, sent out or distilled on the preceding day; specifying the marks of the several casks in which they shall be so sold or sent out, and the person to whom and for whose use they shall be so sold or sent out: which said books shall be prepared for the making such entries, and shall be delivered upon demand, to the said distillers, by the supervisors of the revenue of the several districts, or by such person or persons as they shall respectively for that purpose appoint, and shall be severally returned or delivered at the end of each year, or when the same shall be respectively filled up, (which shall first happen) to the proper officers of inspection; and the truth of the entries made therein shall be verified, upon the oath or affirmation of the person by whom those entries shall have been made, and as often as the said books shall be furnished upon like demand by the proper officers of inspection, to the said distillers respectively. And the said books shall from time to time while in the possession of the said distillers, lie open for the inspection of, and upon request shall be shown to the proper officers of inspection under whose survey the said distillers shall respectively be, who

Distillers to make entries of the kinds and quantity of spirits.

To be examined by officers of inspection;

may take such minutes, memorandums, or transcripts thereof, as they may think fit. And if any such distiller shall neglect or refuse to keep such book or books, or to make such entries therein, or to show the same upon request, to the proper officer of inspection, or not return the same according to the directions of this act, he or she shall forfeit for every such refusal or neglect, the sum of one hundred dollars.

penalty for refusal or neglect.

Sec. 36. *And be it further enacted*, That the penalties by this act imposed on distillers for neglecting to make report to the inspectors, of their intentions of distilling spirits, or for neglecting to mark the houses, apartments or vessels to be employed, or for neglecting to enter in books the quantity of spirits distilled, shall not extend to any person who shall employ one still only, and that of a capacity not exceeding fifty gallons, including the still-head.

Penalties imposed by this act,

not to extend in certain cases.

Sec. 37. *And be it further enacted*, That the several kinds of proof herein before specified shall, in marking the casks, vessels and cases containing any distilled spirits, be distinguished, corresponding with the order in which they are mentioned, by the words "first proof"—"second proof"—"third proof"—"fourth proof"—"fifth proof"—"sixth proof." And that it be the duty of the Secretary of the Treasury, to provide and furnish to the officers of inspection and of the customs, proper instruments for ascertaining the said several proofs.

Proof of spirits how distinguished.

Secretary of the Treasury to provide instruments for ascertaining them.

Sec. 38. *And be it further enacted*, That in any prosecution or action which may be brought against any supervisor or other officer of inspection, for any seizure by him made, it shall be necessary for such supervisor or officer to justify himself by making it appear that there was probable cause for making the said seizure; upon which, and not otherwise, a verdict shall pass in his favour. And in any such action or prosecution, or in any action or prosecution which may be brought against such supervisor or other officer, for irregular or improper conduct in the execution of his duty, the trial shall be by jury. And in any action for a seizure, in which a verdict shall pass for such officer, the jury shall nevertheless assess reasonable damages for any prejudice or waste (according to the true amount in value thereof) which shall be shown by good proof to have happened to the spirits seized, in consequence of such seizure; and also for the detention of the same, at the rate of six per cent. per annum, on the true value of the said spirits at the time of such seizure, from that time to the time of restoration thereof; which shall be paid out of the treasury of the United States: *Provided*, That no damages shall be assessed when the seizure was made for want of the proper certificate or certificates, or by reason of a refusal to show any officer of inspection, upon his request, the spirits in any entered house, building or place: *And provided also*, That if it shall appear from the verdict of the jury, that any such prejudice or waste was sustained by the negligence of the officer, he shall be responsible therefor to the United States.

Proceedings in case of seizures by officers of inspection.

Damages for want of proper certificates, or negligence, to be sustained by the officers.

Sec. 39. *And be it further enacted*, That if any supervisor or other officer of inspection, in any criminal prosecution against him, shall be convicted of oppression or extortion in the execution of his office, he shall be fined not exceeding five hundred dollars, or imprisoned not exceeding six months, or both, at the discretion of the court; and shall also forfeit his office.

Penalty on supervisors, &c. convicted of oppression or extortion.

Sec. 40. *And be it further enacted*, That no fee shall be taken for any certificate to be issued or granted pursuant to this act.

No fees to be taken for certificates granted.

Sec. 41. *And be it further enacted*, That if any of the said supervisors or other officers of inspection, shall neglect to perform any of the duties hereby enjoined upon them respectively, according to the true intent and meaning of this act, whereby any person or persons shall be injured or suffer damage, such person or persons shall and may have an action founded upon this act, against such supervisors or other officers,

Penalty on officers for neglect of duty.

and shall recover full damages for the same, together with costs of suit.

Proceedings in case of suits, and when to be commenced.

Sec. 42. *And be it further enacted*, That any action or suit to be brought against any person or persons, for any thing by him or them done in pursuance of this act, shall be commenced within three months next after the matter or thing done, and unless brought in a court of the United States, shall be laid in the county in which the cause of action shall have arisen; and the defendant or defendants in any such action or suit, may plead the general issue, and on the trial thereof give this act and the special matter, in evidence; and if a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs become non-suited, or discontinue his, her or their action or prosecution, or judgment shall be given against such plaintiff or plaintiffs, upon demurrer or otherwise, then such defendant or defendants shall have costs awarded to him, her or them, against such plaintiff or plaintiffs.

And in order that persons who may have incurred any of the penalties of this act, without wilful negligence or intention of fraud, may be relieved from such penalties,

Secretary of the Treasury authorized to mitigate or remit forfeitures and penalties in certain cases.

Sec. 43. *Be it further enacted*, That it shall be lawful for the judge of the district within which such penalty or forfeiture shall have been incurred, at any time within one year after the last day of June next, upon petition of the party who shall have incurred the same, to inquire in a summary way into the circumstances of the case, first causing reasonable notice to be given to the person or persons claiming such penalty or forfeiture, and to the attorney of such district; to the end that each may have an opportunity of showing cause against the mitigation or remission thereof; and shall cause the facts which shall appear upon such inquiry, to be stated and annexed to the petition, and direct their transmission to the secretary of the treasury of the United States, who shall thereupon have power to mitigate or remit such penalty or forfeiture, if it shall appear to him that such penalty or forfeiture was incurred without wilful negligence, or any design or intention of fraud, and to cause any spirits which may have been seized to be restored to the proprietor or proprietors, upon such terms and conditions as shall appear to him reasonable.

Appropriation of forfeitures and penalties.

Sec. 44. *And be it further enacted*, That the one half of all penalties and forfeitures incurred by virtue of this act, except as above provided, shall be for the benefit of the person or persons who shall make a seizure, or who shall first discover the matter or thing whereby the same shall have been incurred; and the other half to the use of the United States. And such penalty and forfeiture shall be recoverable with costs of suit, by action of debt, in the name of the person or persons intitled thereto, or by information, in the name of the United States of America; and it shall be the duty of the attorney of the district wherein any such penalty or forfeiture may have been incurred, upon application to him, to institute or bring such information accordingly: *Provided always*, That no officer of inspection other than chief officer, or officers of a survey, shall be intitled to the benefit of any forfeiture unless notice of the seizure by him made, shall be by him given within forty-eight hours next after such seizure, to the said chief officer or officers; but in such case the United States shall have the entire benefit of such forfeiture.

Punishment of persons convicted of counterfeiting certificates.

Sec. 45. *And be it further enacted*, That if any person or persons shall counterfeit or forge, or cause to be counterfeited or forged any of the certificates herein before directed to be given, or shall knowingly or willingly accept or receive any false or untrue certificate with any of the said spirits, or shall fraudulently alter or erase any such certificate after the same shall be given, or knowingly or willingly publish or make use of such certificate so counterfeited, forged, false, untrue, altered or

erased, every person so offending, shall, for each and every offence, forfeit and pay the sum of five hundred dollars.

Persons convicted of false oath or affirmation, how to be punished.

Sec. 46. *And be it further enacted*, That any person or persons that shall be convicted of wilfully taking a false oath or affirmation, in any of the cases in which oaths or affirmations are required to be taken by virtue of this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury.

Penalty for offering bribes to officers of revenue,

Sec. 47. *And be it further enacted*, That if any person or persons shall give, or offer to give any bribe, recompense or reward whatsoever, to any supervisor or other officer of inspection of the revenue, in order to corrupt, persuade or prevail upon such officer, either to do any act or acts contrary to his duty in the execution of this act, or to neglect or omit to do any act or thing which he ought to do in the execution of this act, or to connive at or to conceal any fraud or frauds relating to the duties hereby imposed on any of the said spirits, or not to discover the same, every such person or persons, shall for such offence, whether the same offer or proposal be accepted or not, forfeit and pay a sum not exceeding five hundred dollars.

and forcibly obstructing them in the execution of their duty.

Sec. 48. *And be it further enacted*, That if any person or persons shall forcibly obstruct or hinder any supervisor or other officer of inspection, in the execution of this act or of any of the powers or authorities hereby vested in him, or shall forcibly rescue or cause to be rescued, any of the said spirits after the same shall have been seized by any such supervisor or other officer, or shall attempt or endeavor so to do, all and every person and persons so offending, shall, for every such offence, for which no other penalty is particularly provided by this act, forfeit and pay a sum not exceeding two hundred dollars.

Supervisors entering into collusion, false marking any casks or vessels, or embezzling public money, how to be punished.

Sec. 49. *And be it further enacted*, That if any such supervisor or other officer, shall enter into any collusion with any person or persons for violating or evading any of the provisions of this act, or the duties hereby imposed, or shall fradulently concur in the delivery of any of the said spirits, out of any house, building or place, wherein the same are deposited, without payment or security for the payment of the duties thereupon, or shall falsely or fraudulently mark any cask, case or vessel, contrary to any of the said provisions, or shall embezzle the public money or otherwise be guilty of fraud in his office, such supervisor or other officer shall for every such offence forfeit the sum of one thousand dollars, and upon conviction of any of the said offences, shall forfeit his office, and shall be disqualified for holding any other office under the United States.

Supervisors may administer oath or affirmation, and

powers vested in majority:

not to extend to cases where the authority ought to be several.

Sec. 50. *And be it further enacted*, That in every case in which an oath or affirmation is required by virtue of this act, it shall be lawful for the supervisors of the revenue, or any of them, or their lawful deputy, or the lawful deputy of one of them, where not more than one in a district, to administer and take such oath or affirmation. And that wherever there are more than one supervisor for one district, a majority of them may execute all and any of the powers and authorities hereby vested in the supervisors of the revenue: *Provided*, That this shall not be construed to make a majority necessary in any case in which, according to the nature of the appointment or service, and the true intent of this act, the authority is or ought to be several.

And for the encouragement of the export trade of the United States:

Allowance to exporters,

Sec. 51. *Be it further enacted*, That if any of the said spirits (whereupon any of the duties imposed by this act shall have been paid or secured to be paid) shall, after the last day of June next, be exported from the United States to any foreign port or place, there shall be an allowance to the exporter or exporters thereof, by way of drawback, equal to the duties thereupon, according to the rates in each case by this act imposed, deducting therefrom half a cent per gallon, and adding to

the allowance upon spirits distilled within the United States, from molasses, which shall be so exported, three cents per gallon, as an equivalent for the duty laid upon molasses by the said act making further provision for the payment of the debts of the United States: *Provided always*, That the said allowance shall not be made, unless the said exporter or exporters shall observe the regulations herein after prescribed: *And provided further*, That nothing herein contained shall be construed to alter the provisions in the said former act, concerning drawbacks or allowances, in nature thereof, upon spirits imported prior to the first day of July next.

under what restrictions.

Sec. 52. *And be it further enacted*, That in order to intitle the said exporter or exporters to the benefit of the said allowances, he, she or they shall, previous to putting or lading any of the said spirits on board of any ship or vessel for exportation, give twenty-four hours' notice at the least, to the proper officer of inspection of the port from which the said spirits shall be intended to be exported, of his, her or their intention to export the same, and of the number of casks, vessels and cases, or either of them, containing the said spirits so intended to be exported, and of the respective marks thereof, and of the place or places where the said spirits shall be then deposited, and of the place to which, and ship or vessel in which they shall be so intended to be exported. Whereupon it shall be the duty of the said officer to inspect, by himself or deputy, the casks, vessels and cases so noticed for exportation, and the quantities, kinds and proofs of the spirits therein, together with the certificates which ought to accompany the same according to the directions of this act, which shall be produced to him for that purpose; and if he shall find that the said casks, vessels and cases have the proper marks according to the directions of this act, and that the spirits therein correspond with the said certificates, he shall thereupon brand each cask, vessel or case with the word "Exportation:" and the said spirits shall, after such inspection, be laden on board the same ship or vessel, of which notice shall have been given, and in the presence of the same officer who shall have examined the same, and whose duty it shall be to attend for that purpose. And after the said spirits shall be laden on board such ship or vessel, the certificates aforesaid shall be delivered to the said officer, who shall certify to the collector of the said district, the amount and particulars of the spirits so exported, and shall also deliver the said certificates which shall have been by him received, to the said collector, which shall be a voucher to him, for payment of the said allowance.

Proceedings to obtain drawback, or allowance on exportation.

Sec. 53. *Provided nevertheless, and be it further enacted*, That the said allowance shall not be made, unless the said exporter or exporters shall make oath, or affirmation, that the said spirits so noticed for exportation, and laden on board such ship or vessel, are truly intended to be exported to the place whereof notice shall have been given, and are not intended to be relanded within the United States; and that he or she doth verily believe that the duties thereupon charged by this act, have been duly paid, or secured to be paid; and shall also give bond to the collector, with two sureties, one of whom shall be the master, or other person having the command or charge of the ship or vessel in which the said spirits shall be intended to be exported; the other, such sufficient person as shall be approved by the said collector, in the full value in the judgment of the said collector, of the said spirits so intended to be exported, with condition that the said spirits (the dangers of the seas and enemies excepted) shall be really and truly exported to, and landed in some port or place without the limits of the United States, and that the said spirits shall not be unshipped from on board of the said ship or vessel, whereupon the same shall have been laden for exportation, within the said limits, or any ports or harbors of

Upon what proof the allowance shall be made,

the United States, or relanded in any other part of the same (shipwreck or other unavoidable accident excepted).

and when paid.

Sec. 54. *Provided also, and be it further enacted*, That the said allowance shall not be paid until six months after the said spirits shall have been so exported: *And provided also*, That whenever the owner of any ship or vessel, on board of which any such spirits are laden for exportation, shall make known to the collector, previous to the departure of such ship or vessel from the port where such spirits are laden, that such ship or vessel is not going to proceed the voyage intended or the voyage is altered, it shall be lawful for the collector to grant a permit for the relanding the same.

Forfeiture where spirits shipped for exportation shall be relanded within United States, excepting in certain cases.

Sec. 55. *And be it further enacted*, That if any of the said spirits, after the same shall have been shipped for exportation, shall be unshipped for any purpose whatever, either within the limits of any part of the United States, or within four leagues of the coast thereof, or shall be relanded within the United States, from on board the ship or vessel wherein the same shall have been laden for exportation, unless the voyage shall not be proceeded on, or shall be altered as aforesaid, or unless in case of necessity or distress to save the ship and goods from perishing, which shall be immediately made known to the principal officer of the customs, residing at the port nearest to which such ship or vessel shall be at the time such necessity or distress shall arise, then not only the spirits so unshipped, together with the casks, vessels and cases containing the same, but also the ship or vessel in or on board which the same shall have been so shipped or laden, together with her guns, furniture, ammunition, tackle and apparel; and also the ship, vessel or boat into which the said spirits shall be unshipped or put, after the unshipping thereof, together with her guns, furniture, ammunition, tackle and apparel, shall be forfeited, and may be seized by any officer of the customs, or of inspection.

On spirits exported in other than a ship or vessel of 30 tons and upwards, allowance not to be made.

Sec. 56. *And be it further enacted*, That the said allowance shall not be made when the said spirits shall be exported in any other than a ship or vessel of the burthen of thirty tons and upwards, to be ascertained to the satisfaction of the collector of the district from which the same shall be intended to be exported.

When bonds may be discharged, and under certain proofs;

Sec. 57. *And be it further enacted*, That the bonds to be given as aforesaid, shall and may be discharged by producing within one year from the respective dates thereof (if the same be shipped to any part of Europe or America, and within two years if shipped to any part of Asia or Africa, and if the delivery of the spirits in respect to which the same shall have been given, be at any place where a consul or other agent of the United States resides) a certificate of such consul or agent, or if there be no such consul or agent, then a certificate of any two known and reputable American merchants, residing at the said place; and if there be not two such merchants residing at the said place, then a certificate of any other two reputable merchants, testifying the delivery of the said spirits at the said place. Which certificate shall in each case be confirmed by the oath or affirmation of the master and mate, or other like officer of the vessel in which the said spirits shall have been exported; and when such certificate shall be from any other than a consul or agent, or merchants of the United States, it shall be a part of the said oath or affirmation, that there were not upon diligent inquiry, to be found two merchants of the United States at the said place: *Provided always*, That in the case of death, the oath or affirmation of the party dying, shall not be deemed necessary: *And provided further*, That the said oath or affirmation, taken before the chief civil magistrate of the place of the said delivery, and certified under his hand and seal, shall be of the same validity as if taken before a person qualified to administer oaths within the United States; or such bonds shall and may be dis-

charged upon proof that the spirits so exported, were taken by enemies or perished in the sea, or destroyed by fire; the examination and proof of the same being left to the judgment of the collector of the customs, naval officer, and chief officer of inspection, or any two of them, of the place from which such spirits shall have been exported. And in cases where the certificates herein directed cannot be obtained, the exporter or exporters of such spirits, shall nevertheless be permitted to offer such other proof as to the delivery of the said spirits, without the limits of the United States, as he or they may have; and if the same shall be deemed sufficient by the said collector, he shall allow the same, except when the drawback to be allowed, shall amount to one hundred dollars or upwards; in all which cases the proofs aforesaid shall be referred to the comptroller of the treasury, whose decision thereon shall be final.

to be referred to comptroller of treasury, whose decision thereon shall be final.

Sec. 58. *And be it further enacted,* That it shall and may be lawful for the President of the United States from time to time, to make such allowances to the said supervisors, inspectors, and to the deputies and officers by them to be appointed and employed for their respective services in the execution of this act, to be paid out of the product of the said duties, as he shall deem reasonable and proper: *Provided always,* That the aggregate amount of the allowances to all the said supervisors, inspectors and other officers, shall not exceed seven per cent. of the whole product of the duties arising from the spirits distilled within the United States: *And provided also,* That such allowance shall not exceed the annual amount of forty-five thousand dollars, until the same shall be further ascertained by law.

President authorized to make allowance to supervisors, &c. for their services, out of the product of the duties,

not to exceed $45,000 annually.

Sec. 59. *And be it further enacted,* That this act shall commence and take effect as to all matters therein contained, in respect to which no special commencement is hereby provided (except as to the appointment of officers and regulation of the districts and surveys) from and immediately after the last day of June next.

Commencement of this act.

Sec. 60. *And be it further enacted,* That the nett product of the duties herein before specified, which shall be raised, levied and collected by virtue of this act, or so much thereof as may be necessary, shall be, and is hereby pledged and appropriated for the payment of the interest of the several and respective loans which had been made in foreign countries, prior to the fourth day of August last; and also upon all and every the loan and loans which have been and shall be made, and obtained pursuant to the act, intituled "An act making provision for the debt of the United States;" and according to the true intent and meaning of the said act, and of the several provisions and engagements therein contained and expressed, and subject to the like priorities and reservations as are made and contained in and by the said act, in respect to the monies therein appropriated, and subject to this farther reservation, that is to say—Of the nett amount or product during the present year, of the duties laid by this act, in addition to those heretofore laid upon spirits imported into the United States, from any foreign port or place, and of the duties laid by this act on spirits distilled within the United States, and on stills; to be disposed of towards such purposes for which appropriations shall be made during the present session. And to the end that the said monies may be inviolably applied in conformity to the appropriation hereby made, and may never be diverted to any other purpose until the final redemption, or reimbursement of the loans or sums for the payment of the interest whereof they are appropriated, an account shall be kept of the receipts and disposition thereof, separate and distinct from the product of any other duties, impost, excise, and taxes whatsoever, except those heretofore laid and appropriated to the same purposes.

Nett product of duties pledged for payment of interest on loans;

1790, ch. 34.

and to be inviolably applied thereto.

Sec. 61. *And be it further enacted,* That the unappropriated surplus, if any there shall be, of the revenue arising under this act, at the end

Unappropriated surplus how to be applied.
1790, ch. 34.
1790, ch. 47.

of this and every succeeding year, shall be applied to the reduction of the public debt, in like manner as is directed by the act, intituled "An act making provision for the reduction of the public debt," and provided by the act, intituled "An act making provision for the debt of the United States;" unless the said surplus, or any part thereof, shall be required for the public exigencies of the United States, and shall, by special acts of Congress, be appropriated thereto.

Duties hereby imposed how long to continue.

Sec. 62. *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 and satisfied, and no longer. *Provided always,* 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 all or any of the said duties and imposts.

Approved, March 3, 1791.

Statute III.

March 3, 1791.

Chap. XVI.—*An Act making an appropriation for the purpose therein mentioned.*

$20,000 appropriated for effecting a recognition of the treaty with emperor of Morocco; and

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of effecting a recognition of the treaty of the United States, with the new emperor of Morocco, there be, and hereby is appropriated a sum not exceeding twenty thousand dollars, to be paid out of the monies which prior to the first day of January next, shall arise from the duties imposed upon spirits distilled within the United States, and from stills by the act, entitled "An act repealing after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead, and also upon spirits distilled within the United States, and for appropriating the same," together with the excess of duties which may arise from the duties imposed by the said act, on imported spirits beyond those which would have arisen by the act entitled "An act making further provision for the payment of the debts of the United States." And the President is hereby authorized to take on loan, the whole sum by this act appropriated, or so much thereof as he may judge requisite, at an interest not exceeding six per cent. per annum, and the fund established for the above mentioned appropriation, is hereby pledged for the repayment of the principal and interest of any loan to be obtained in manner aforesaid, and in case of any deficiency in the said fund, the faith of the United States is hereby also pledged to make good such deficiency.

1791, ch. 15.

President authorized to borrow said money.

1790, ch. 39.

Approved, March 3, 1791.

Statute III.

March 3, 1791.

Chap. XVII.—*An Act to amend "An act for establishing the temporary and permanent seat of the Government of the United States."*

Repealing certain part of the act fixing the permanent seat of government of U. States, and vesting the President with certain powers.
1790, ch. 28.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the act, intitled "An act for establishing the temporary and permanent seat of the government of the United States," as requires that the whole of the district of territory, not exceeding ten miles square, to be located on the river Potomac, for the permanent seat of the government of the United States, shall be located above the mouth of the Eastern Branch, be and is hereby repealed, and that it shall be lawful for the President to make any part of the territory below the said limit, and above the mouth of Hunting Creek, a part of the said district, so as to include a convenient part of the Eastern Branch, and of the lands lying on the lower side thereof, and also the town of Alexandria, and the territory