

held in the town of Frankfort, any thing in any former act to the contrary notwithstanding.

APPROVED June 9, 1794.

tember, to be held at Frankfort.

STATUTE I.

June 9, 1794.

CHAP. LXV.—*An Act laying duties on property sold at Auction.*

SECTION I. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the thirtieth day of September next, there shall be levied, collected and paid, for the use of the United States, upon all sales by way of auction, as herein after described, which shall be made within the United States, the respective rates and duties following, to wit: The sum of one fourth part of a dollar for every hundred dollars of the purchase money arising by sale at auction, of any interest, right or estate in any lands, tenements or hereditaments, and of any utensils in husbandry, and farming stock, ships and vessels, and the sum of one half of a dollar, for every hundred dollars of the purchase money, arising by sale at auction, of all other goods, chattels, rights and credits whatsoever, and at the same rate for any greater or lesser sum, except as herein after excepted: The said respective rates and duties to be paid by the auctioneer or person making such sales at auction, out of the monies arising from each and every such sale. *Provided always,* That nothing in this act contained shall extend to any sale or sales by auction, of estates, goods or effects, made pursuant to, or in execution of any rule, order, decree, sentence or judgment of any court of the United States or of either of them; or made in virtue, or by force of any distress for rent, or other cause, for which a distress is allowed by law; or made in consequence of any bankruptcy or insolvency, pursuant to any law concerning bankruptcies or insolvencies; or made in consequence of any general assignment of property and effects, for the benefit of creditors; or made by or on behalf of executors or administrators; or made of the produce of the land, upon the land where such produce was raised; or made of any farming utensils, stock or household furniture, by persons removing from the place of their former residence, where the amount of each sale of such farming utensils, stock or household furniture shall not exceed two hundred dollars; or made pursuant to the directions of any law of the United States, or of either of them, touching the collection of any tax or duty; or disposal by auction of public property of the United States or of any state; nor to any such sale or sales by auction, of ships, their tackle, apparel and furniture, or the cargoes thereof, which shall be wrecked or stranded within the United States, and sold for the benefit of the insurers or proprietors thereof.

Repealed by Act of April 6. 1802, ch. 19.

Duties on certain sales at auction after 30th September next.

Exceptions.

1800, ch. 19.

SEC. 2. *And be it further enacted,* That no person, after the said thirtieth day of September next, shall exercise the trade or business of an auctioneer, by the selling of any estates, goods or effects whatsoever by auction, or any other mode of sale, whereby the best or highest bidder is deemed to be the purchaser, unless such person shall have a license or other special authority, continuing in force pursuant to some law of a state, or issued pursuant to the directions of this act, on pain of forfeiting, for every such sale at auction, the sum of four hundred dollars, together with the sums or duties payable by this act upon the estates, goods or effects so sold: *Provided however,* That nothing herein contained, shall be construed to require a license for the sale at auction of any estate, goods, chattels, or other thing, which by this act are exempted from duty.

Auctioneers prohibited without license.

Exception.

SEC. 3. *And be it further enacted,* That every person, who before the said thirtieth day of September next, shall have a license or special authority, pursuant to any law of any state, for exercising the said trade

Duty of auctioneers holding license under any state.

or business of an auctioneer, shall, before or upon the said day, and every person who, after the said day, shall have such special license or authority, shall within thirty days after the obtaining or receiving of the same, give notice thereof in writing, under his hand, to the office of inspection nearest to the place where he shall carry on or intend to carry on the said trade or business of an auctioneer, specifying in such notice, the date or commencement of such license, or other special authority, the term for which the same was granted or given, by whom, and by what law of a state, the same was granted or given; and shall also give bond to the United States, in a sum of one thousand five hundred dollars, to be taken by the officer, at whose office the notice aforesaid shall be given, with condition that he will, on the first day of January, April, July and October in each year, while he shall continue to exercise the said trade or business, render to the person or persons, who, on behalf of the United States, shall be authorized to receive the same, a true and particular account in writing, of the monies or sums, for which any estates, goods or effects have been sold, at every sale at auction by him made, and of the several articles, lots and parcels, which shall have been sold, the price of each article, lot or parcel in every such sale, by whom bought, that is to say; first from the date of such bond, until such of the aforesaid days, as shall accrue next thereafter, and thenceforth from the day, to which an account shall have been last rendered, until such of the said days as shall next thereafter ensue, and so on in succession, from one of the said days to another, so long as he shall continue to exercise his said trade or business, and also shall pay all such sums of money as shall be due to the United States, upon the said sales, according to the true intent and meaning of this act, which sums he is hereby authorized and directed to retain, out of the produce of each sale made as aforesaid. And a like notice and bond shall be given in like manner, as often as any such license, or special authorities shall have expired and been renewed. And if any person shall, after the said thirtieth day of September next, by virtue or colour of any such license, or special authority, as aforesaid, make any sale or sales at auction, without having given bond, as aforesaid, within the time for that purpose prescribed, or without renewing such bond upon the expiration and renewal of any such license, or special authority, he shall forfeit and pay, for every such sale by him made, the sum of four hundred dollars, together with the sums or duties payable by this act, upon the estates, goods or effects so sold.

Supervisors to grant licenses. SEC. 4. *And be it further enacted*, That the several supervisors of the revenue may, within their respective districts, and upon request of any person or persons desirous thereof, shall grant licenses, without fee or reward, for a term not exceeding one year, at one time, to exercise the trade or business of an auctioneer; and such licenses, upon like request, may and shall, from time to time renew: *Provided*, That no such license shall be granted or renewed, until the person or persons requesting the same, shall have become bound to the United States, with one or more sureties to the satisfaction of the supervisor, of whom such license shall be requested, in the sum of one thousand five hundred dollars, with like condition as is herein before prescribed for persons having licenses by virtue of some law of a state: *And provided further*, That no such license shall be granted to carry on the said trade or business, in any city, town or county of any state, in respect to which, provision hath been made by any law of such state, for the allowing and regulating of the said trade and business therein.

Persons having licenses. SEC. 5. *And be it further enacted*, That every person who shall have a license from a supervisor of the revenue, continuing in force, shall and may retain, in order to the payment of the duties hereby imposed, all such sum and sums of money, as shall be due and payable upon any

estates, goods or effects by him sold at auction, as aforesaid, according to the true intent and meaning of this act.

SEC. 6. *And be it further enacted*, That the accounts to be rendered and the duties to be, from time to time, paid as aforesaid, by any auctioneer, shall be rendered and paid to the inspector of the revenue within whose survey such auctioneer shall exercise his said trade or business, or to his deputy duly appointed under his hand and seal, and such auctioneer shall make oath or affirmation, according to the best of his knowledge and belief, to the truth of every account, which he shall render before the officer or person, to whom such account shall be rendered, and who is hereby authorized to administer the said oath or affirmation, in default of which, such account shall not be deemed to be duly rendered, according to the condition of the bond of such auctioneer. And to the end that such accounts may be accurately kept and rendered, it is hereby made the duty of every auctioneer to enter, from day to day, as often as any sale shall be made, in a book, or on a paper to be kept by him for that purpose, the amount and particulars of the respective sales by him made; which book or paper shall, at all reasonable times, upon request made, be submitted for examination to the officer of inspection, within whose survey or division such auctioneer shall be, on pain of forfeiting, for every refusal to comply with such request, the sum of five hundred dollars.

Accounts and duties to whom rendered and paid.

Duty of auctioneers as to keeping accounts, &c.

SEC. 7. *And be it further enacted*, That if it shall appear to the satisfaction of the supervisor, within whose district he shall be, that an auctioneer hath acted agreeably to the condition of the bond which he shall have given, and to the directions of this act, during the time, to which his said bond shall relate, the same having expired; then, and in every such case, the said supervisor shall cause such bond to be delivered up; but in case no such account shall be delivered, as herein before mentioned, or if it shall appear, that any such account was not truly made, or that the party hath acted in any other respect, contrary to the true intent and meaning of his bond and of this act, it shall be the duty of such supervisor of the revenue, to cause such bond to be prosecuted according to law, and in case of a verdict or judgment against the defendant, he shall afterwards, upon every sale by him of any estates, goods or effects at auction, be liable to all the penalties, which may be incurred by this act, for acting as an auctioneer without license.

When supervisor shall deliver up bonds, or prosecute the same.

SEC. 8. *And be it further enacted*, That if any sale at auction of any lands, tenements or hereditaments, shall be, or become void, by reason of defect of title, the supervisor of the revenue, within whose district such sale shall be, is hereby authorized and required, upon due and sufficient proof of such sale being or becoming void, for the reason aforesaid, to cause to be remitted the duty or duties thereupon otherwise payable according to this act.

Sales of lands, &c. becoming void,

duties thereon to be remitted.

SEC. 9. *And be it further enacted*, That every auctioneer, out of the proceeds of the duties, which he shall retain and pay, as aforesaid, shall be allowed a commission of one per centum, upon the amount thereof, for his trouble in and about the same.

Allowance to auctioneers.

SEC. 10. *And be it further enacted*, That it shall be lawful for the President of the United States, and he is hereby empowered to make such allowances for compensations to the officers of inspection employed in the collection of the duties aforesaid, and for incidental expenses, as he shall judge reasonable, not exceeding in the whole, two and an half per centum of the total amount of the said duties collected.

President of United States to make allowance to officers of inspection under this act.

SEC. 11. *And be it further enacted*, That if any person shall wilfully swear or affirm falsely, touching any matter herein before required to be verified by oath or affirmation, he shall suffer the pains and penalties, which by law are prescribed for wilful and corrupt perjury; and, if an

Penalty of swearing falsely, &c.

officer, shall forfeit his office, and be incapable of afterwards holding any office under the United States.

Fines and penalties how sued for and recovered;

and disposed of.

SEC. 12. *And be it further enacted*, That all fines, penalties and forfeitures, which shall be incurred by force of this act, shall and may be sued for and recovered, in the name of the United States, or of the supervisor of the revenue, within whose district any such fine, penalty or forfeiture shall have been incurred, by bill, plaint, or information; one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person, who, if an officer of inspection, shall first discover, if other than an officer of inspection, shall first inform of the cause, matter, or thing, whereby any such fine, penalty or forfeiture shall have been incurred. And where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court, within the district in which the same shall arise or accrue, such suit and recovery may be had, before any court of the state holden within the said district, having jurisdiction in like cases.

Limitation of this act.

Continued, 1795, ch. 45.

SEC. 13. *And be it further enacted*, That this act shall continue and be in force, for the term of two years, and from thence to the end of the next session of Congress, and no longer.

APPROVED, June 9, 1794.

March 20, 1794.

RESOLUTIONS.

[Obsolete.]
President of United States to employ Revenue Cutters as dispatch boats.

I. RESOLVED *by the Senate and House of Representatives of the United States of America in Congress assembled*, That the President of the United States be authorized to employ, as dispatch boats, such of the revenue cutters of the United States, as the public exigencies may require.

APPROVED, March 20, 1794.

March 26, 1794.

[Obsolete.]
An embargo laid on all ships and vessels for thirty days.

II. RESOLVED *by the Senate and House of Representatives of the United States of America in Congress assembled*, That an embargo be laid on all ships and vessels in the ports of the United States, whether already cleared out, or not, bound to any foreign port or place, for the term of thirty days; and that no clearances be furnished, during that time, to any ship or vessel bound to such foreign port or place, except ships or vessels, under the immediate directions of the President of the United States: And that the President of the United States be authorized to give such instructions to the revenue officers of the United States, as shall appear best adapted for carrying the said resolution into full effect.

APPROVED, March 26, 1794.

April 2, 1794.

[Obsolete.]
Vessels sailing during the embargo to give bond to reland their cargoes in the U. States.

III. RESOLVED *by the Senate and House of Representatives of the United States of America in Congress assembled*, That during the continuance of the present embargo, no registered vessel, having on board goods, wares or merchandise, shall be allowed to depart from one port of the United States to any other port within the same, unless the master, owner, consignee or factor shall first give bond with one or more sureties, to the collector of the district from which she is about to depart, in a sum of double the value of the vessel and cargo, that the said goods, wares or merchandise shall be relanded in some port of the United States: which bond, and also a certificate from the collector of the district, where the same may be relanded, shall by the collectors, respectively, be transmitted to the Secretary of the Treasury. That the several collectors be prohibited from granting a clearance to any foreign ship or vessel, in any case whatever, during the continuance of the present embargo; and all

Foreign armed vessels not sub-