in such stills, as secured and allowed by the first section of the act, intituled "an act concerning the duties on spirits distilled within the United States, passed on the eighth day of May, one thousand seven hundred and ninety-two, be, and the same is hereby, declared to be abolished, from and after the thirtieth day of June, ensuing.

Duties according to capacity of stills established.

SEC. 2. *And be it further enacted*, That in lieu of the option and alternative aforesaid, the proprietor, or possessor of any such still or stills, as are above mentioned, shall and may, after the first day of July, ensuing, be charged with, and shall pay the following duties, to wit: For a license for the employment of each and every such still, for and during the term of two weeks, six cents per gallon, according to the capacity or content of every such still, including the head thereof: For a license, for and during the term of one month, ten cents per gallon, as aforesaid: For a license, for and during the term of two months, eighteen cents per gallon, as aforesaid: For a license, for and during the term of three months, twenty-four cents per gallon, as aforesaid: For a license, for and during the term of four months, thirty cents per gallon, as aforesaid: For a license, for and during the term of five months, thirty-six cents per gallon, as aforesaid: And for a license, for and during the term of six months, forty-two cents per gallon, as aforesaid.

Transfers.

SEC. 3. *And be it further enacted*, That upon the sale or transfer of any still licensed, according to this act, the right and privilege of using such still, during the time for which such license may remain in force, shall accrue to the new proprietor, or possessor, due entry of the sale or transfer being previously made, with the proper officer of inspection.

Penalty for distilling without license.

SEC. 4. *And be it further enacted*, That every distiller, as aforesaid, who shall commence any distillation, prior to obtaining a license therefor, shall pay a duty equal to that demandable, in consequence of a license for six months; and no new license shall be granted for any still, until all duties, which have accrued thereon, shall have been paid and discharged.

Drawbacks.

SEC. 5. *And be it further enacted*, That the several provisions and clauses of the acts heretofore passed, and remaining in force, for laying, securing, and collecting duties on spirits distilled within the United States, and on stills; for regulating the exportation of such spirits, and for making an allowance to the exporters of the same, by way of drawback, shall extend to, and remain in full force, with respect to the several provisions and clauses of this act, subject only to the alterations hereby made.

APPROVED, March 3, 1797.

STATUTE II.

March 3, 1797.

CHAP. XII.—*An Act authorizing the President of the United States to apply a further sum to the expense of Negotiations with the Dey and Regency of Algiers.*

[Obsolete.]

Appropriation for negotiations with Algiers.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the President of the United States be, and he is hereby authorized to apply a sum, not exceeding two hundred and eighty thousand two hundred and fifty-nine dollars and three cents, to the expenses which may have been incurred in any negotiations with the Dey and Regency of Algiers, beyond the sums heretofore appropriated; and that the said sum of two hundred and eighty thousand two hundred and fifty-nine dollars and three cents, be, and the same is hereby appropriated for that purpose.

To pay annuity.

SEC. 2. *And be it further enacted*, That a further sum, not exceeding ninety-six thousand two hundred and forty-six dollars and sixty-three cents, be, and the same is hereby appropriated for discharging the two first years' annuity to the Dey and Regency of Algiers, pursuant to

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treaty, in addition to the sum appropriated for that purpose, by the act of the sixth of May, one thousand seven hundred and ninety-six.

Sec. 3. *And be it further enacted*, That the said several sums shall be paid and discharged out of any monies arising from the revenues of the United States, beyond the appropriations heretofore charged thereupon, to the end of the year one thousand seven hundred and ninety-seven.

Approved, March 3, 1797.

Statute II.

March 3, 1797.

Chap. XIII.—*An Act to provide for mitigating or remitting the Forfeitures, Penalties and Disabilities accruing in certain cases therein mentioned.*(a)

[Obsolete.]

Section 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That whenever any person or persons, who shall have incurred any fine, penalty, forfeiture or disability, or shall have been interested in any vessel, goods, wares or merchandise, which shall have been subject to any seizure, forfeiture, or disability, by force of any present or future law of the United States, for the laying, levying or collecting any duties or taxes, or by force of any present or future act, concerning the registering and recording of ships or vessels, or any act concerning the enrolling and licensing ships or vessels employed in the coasting trade or fisheries, and for regulating the same, shall prefer his petition to the judge of the district, in which such fine, penalty, forfeiture, or disability shall have accrued, truly and particularly setting forth the circumstances of his case; and shall pray, that the same may be mitigated or remitted, the said judge shall inquire, in a summary manner into the circumstances of the case; first, causing reasonable notice to be given to the person or persons claiming such fine, penalty, or forfeiture, and to the attorney of the United States, for such district, 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 fine, forfeiture, or penalty, or remove such disability, or any part thereof, if, in his opinion, the same shall have been incurred without wilful negligence, or any intention of fraud in the person or persons incurring the same; and to direct the prosecution, if any shall have been instituted for the recovery thereof, to cease and be discontinued, upon such terms or conditions as he may deem reasonable and just.

1814, ch. 14.

Courts of the states have the same power as district courts.

Sec. 2. *And be it further enacted*, That the judicial courts of the several states, to whom, by any of the said acts, a jurisdiction is given, shall and may exercise all and every power in the cases cognizable before them, for the purpose of obtaining a mitigation, or remission of any fine, penalty or forfeiture, which may be exercised by the judges of the district courts, in cases depending before them.

Rights of individuals not to be affected in cases where a prosecution shall have been

Sec. 3. *Provided always, and be it further enacted*, That nothing herein contained, shall be construed to affect the right or claim of any person, to that part of any fine, penalty, or forfeiture, incurred by the breach of any of the laws aforesaid, which such person shall, or may be entitled to, by virtue of the said laws in cases where a prosecution has been commenced, or information has been given, before the passing of

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(a) The remission of a forfeiture or penalty by the Secretary of the Treasury, accruing under the revenue laws, under the remission act of March 3, 1797, before the final judgment, and until the actual payment over to the collector for distribution of the money arising from such forfeiture, extends to the shares of the forfeiture or penalty to which the officers of the customs are entitled, as well as to the interests of the United States. United States *v.* Morris, 10 Wheat. 246; 6 Cond. Rep. 90. United States *v.* Lancaster, 4 Wash. C. C. R. 64. M'Lane *v.* The United States, 6 Peters, 404.