

as prize money, to Captain James Biddle, of the sloop of war Hornet, his officers and crew, the sum of twenty-five thousand dollars, for the capture and destruction of the British sloop of war Penguin; and that the sum of twenty-five thousand dollars, out of any money in the treasury, not otherwise appropriated, be, and the same is hereby appropriated for the purpose aforesaid.

APPROVED, February 23, 1816.

ed for the destruction of the Penguin.

#### STATUTE I.

CHAP. XXII.—*An Act concerning the convention to regulate the commerce between the territories of the United States and his Britannic Majesty.*

March 1, 1816.

*Be it enacted and declared by the Senate and House of Representatives of the United States of America, in Congress assembled,* That so much of any act as imposes a higher duty of tonnage, or of impost on vessels and articles imported in vessels of Great Britain, than on vessels and articles imported in vessels of the United States, contrary to the provisions of the convention between the United States and his Britannic majesty, the ratifications whereof were mutually exchanged the twenty-second day of December, one thousand eight hundred and fifteen, be, from and after the date of the ratification of the said convention, and during the continuance thereof, deemed and taken to be of no force or effect.

APPROVED, March 1, 1816.

Act imposing higher duties on articles imported in British vessels no longer in force.

#### STATUTE I.

CHAP. XXIV.—*An Act to reduce the amount of direct tax upon the United States and the District of Columbia, for the year one thousand eight hundred and sixteen; and to repeal in part the act entitled "An act to provide additional revenue for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same;" and also the act entitled "An act to provide additional revenue for defraying the expenses of government, and maintaining the public credit by laying a direct tax upon the District of Columbia."*

March 5, 1816.

1815, ch. 60.

*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 entitled "An act to provide additional revenues for defraying the expenses of government and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same," passed on the ninth of January, one thousand eight hundred and fifteen, as lays a direct tax of six millions of dollars for the year one thousand eight hundred and sixteen, and for succeeding years, be, and the same is hereby repealed.

The act of Jan. 9, 1815, ch. 21, which imposed a direct tax of six millions of dollars, repealed.

SEC. 2. *And be it further enacted,* That a direct tax of three millions of dollars be, and the same is hereby laid upon the United States, for the year one thousand eight hundred and sixteen, and apportioned to the states respectively in the manner, and according to the sums prescribed by the first section of an act, entitled "An act to lay and collect a direct tax within the United States," and all the provisions of the act, entitled "An act to provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying a direct tax upon the United States, and to provide for assessing and collecting the same," passed on the ninth of January, one thousand eight hundred and fifteen, except so far as the same have been varied by subsequent acts, and excepting the first section of the said act, shall be held to apply to the assessment and collection of the direct tax of three millions of dollars, hereby laid upon the United States.

A direct tax of three millions of dollars imposed.

Act of August 2, 1813, ch. 37.

Re-enacted in a reduced form.

Act of Jan. 9, 1815, ch. 21.

SEC. 3. *And be it further enacted,* That so much of the act entitled "An act to provide additional revenue for defraying the expenses of go-

Direct tax on the district of Columbia.