sale of the lands of the United States, surrounding such location: *And provided always*, That the five foregoing provisions, herein offered, are on the conditions that the convention of the said state shall provide by an ordinance irrevocable, without the consent of the United States, that every and each tract of land sold by the United States, from and after the first day of December next, shall be and remain exempt from any tax, laid by order or under any authority of the state, whether for state, county or township, or any other purpose whatever, for the term of five years, from and after the day of sale.

Proviso.

Approved, April 19, 1816.

Statute I.

April 19, 1816.

[Repealed.]

Chap. LVIII.—*An Act to abolish the existing duties on spirits distilled within the United States, and to lay other duties, in lieu of those at present imposed, on licenses to distillers of spirituous liquors.*

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 June next, the act entitled "An act, to provide additional revenues for defraying the expenses of government, and maintaining the public credit by laying duties on spirits distilled within the United States and territories thereof, and by amending the act, laying duties on licenses to distillers of spirituous liquors, passed the twenty-first day of December, one thousand eight hundred and fourteen, shall cease and determine, excepting insomuch as the same is applicable to the duty payable for licenses for stills or boilers granted previously to the first day of July next: *Provided*, That the provisions of the aforesaid act shall remain in full force and virtue, so far as the same may relate to the rendering of the accounts of spirits distilled previous to the first day of July next, and to the collection and recovery of all duties laid by the said act, that may have accrued previous thereto, and which shall then remain outstanding, and to the recovery, distribution, and remission of fines, penalties and forfeitures, which may be incurred in relation to the said duties.

Act of Dec. 23, 1817, ch. 1.
Act of Dec. 21, 1814, ch. 15, cease after June 30, 1816.
Exceptions.

Repeal of a former act.

Proviso as to spirits distilled.

Sec. 2. *And be it further enacted*, That every person who, after the thirtieth day of June next, shall be the owner of any still or stills, or other implements in lieu of stills, used for the purpose of distilling spirituous liquors, or who shall have such still or stills, or implements as aforesaid, under his superintendence, either as agent for the owner, or on his own account, and for which a license extending beyond said day shall not have been previously obtained, and every person who, having such license, shall after its expiration, use or intend to use any still or stills, or implements as aforesaid, either as owner, agent, or otherwise, shall, before he shall so begin to use such still or stills, or other implements in lieu thereof, for the purpose of distilling spirituous liquors, apply for, and obtain from the collector appointed by virtue of the act, entitled "An act, for the assessment and collection of direct taxes, and internal duties," for the collection district in which such person resides (or to the deputy of such collector duly authorized) a license for using the said still or stills, or other implements as aforesaid; which licenses respectively shall be granted at the option of the proprietor or possessor of such still or stills, for any or either of the terms mentioned in this act, upon the payment in money by such proprietor or possessor, of the duties payable on the said license or licenses, according to the provisions of this act, if the said duties upon such still or stills, or other implements, when added together, if there be more than one still or other implement for distilling spirits shall not exceed twenty dollars; and if they shall exceed twenty dollars, on such proprietor or possessor executing and delivering to the collector, or to his deputy as aforesaid, a bond with two or more sureties, to the satisfaction of such collector or deputy, conditioned

Licenses to be obtained for using stills, &c.

Owners of stills or superintendents to obtain licenses.

Act of July 22, 1813, ch. 16.

These duties are to be paid or secured.

AUTHENTICATED U.S. GOVERNMENT INFORMATION GPO

for the payment of said duties, at the end of twelve months after the expiration of the term for which such license or licenses, respectively, shall have been granted. And the said bond shall be taken in the name of the United States of America, and in such form, as shall be prescribed by the Treasury Department. And if any person shall, after the said thirtieth day of June next, use or cause to be used any still or stills, or other implements as aforesaid, in distilling spirituous liquors; or shall be the owner of, or have under his superintendence, either as agent or otherwise, any still or stills, or other implements as aforesaid, which shall, after the said day, have been used as aforesaid, without having a license therefor as aforesaid, continuing in force for the whole time, during which the said still or stills, or implements as aforesaid, shall have been thus used, or who shall keep, during any period for which a license has been granted to such person, any still or boiler, or other implement liable to duty in their fixtures in a situation for use, without having first obtained a license for the same, agreeably to the provisions of this act, every such person shall forfeit and pay the sum of one hundred dollars, together with double the amount of duties which would have been payable for the term during which such still or stills, or implements as aforesaid, shall be thus used, or kept in a situation for use, as aforesaid, had the said still or stills, or implements aforesaid, been entered according to the provisions of this act, to be recovered with costs of suit.

Penalties and forfeitures.

Penalties for keeping prepared materials for distillation in cases in which licenses have not been granted.

Sec. 3. *And be it further enacted*, That if any person shall keep in or about his distillery any beer or other liquor, prepared from grain, for the purpose of distillation, for more than eight days, during any time for which such person shall not have obtained a license for distillation, he shall forfeit and pay the sum of one hundred dollars for every such offence.

Periods for which licenses may be granted.

Sec. 4. *And be it further enacted*, That the licenses aforesaid shall and may be granted, for and during the following terms or periods, and on the securing of payment as aforesaid, of the duties under-mentioned, namely:

For a still or stills employed in distilling spirits from domestic materials, for a license for the employment thereof, for and during the term of one week, four and a half cents for each gallon of the capacity of every such still, including the head thereof; for a license for and during the term of two weeks, nine cents for each gallon of its capacity as aforesaid; for a license for and during the term of one month, eighteen cents for each gallon of its capacity as aforesaid; for a license for and during the term of two months, thirty-six cents for each gallon of its capacity as aforesaid; for a license for and during the term of three months, fifty-four cents for each gallon of its capacity as aforesaid; for a license for and during the term of four months, seventy-two cents for each gallon of its capacity as aforesaid; for a license for five months, ninety cents for each gallon of its capacity as aforesaid; for a license for and during the term of six months, one hundred and eight cents for each gallon of its capacity as aforesaid; for a license for one year, two hundred and sixteen cents for each gallon of its capacity as aforesaid: *Provided*, That there shall be paid upon each still employed wholly in the distillation of roots, but one half the rates of duties above mentioned, according to the capacity of such still.

For a still or stills employed in distilling spirits from foreign materials, for a license for the employment thereof for and during the term of one month, twenty-three cents for each gallon of the capacity of every such still, including the head thereof; for a license for and during the term of two months, forty-six cents for each gallon of its capacity as aforesaid; for a license for and during the term of three months, sixty-eight cents for each gallon of its capacity as aforesaid; for a license for and during the term of four months, ninety cents for each gallon of its capacity as aforesaid: for a license for and during the term of six months, one hundred and thirty-five cents for each gallon of its capacity as aforesaid; for

a license for and during the term of eight months, one hundred and eighty cents for each gallon of its capacity as aforesaid; for a license for one year, two hundred and seventy cents for each gallon of its capacity as aforesaid.

And for every boiler, however constructed, employed for the purpose of generating steam in those distilleries where wooden or other vessels are used instead of metal stills, and the action of steam is substituted for the immediate application of fire to the materials from which the spirituous liquors are distilled, for a license for the employment thereof, double the amount on each gallon of the capacity of the said boiler, including the head thereof, which would be payable for the said license, if granted for the same term, and for the employment on the same materials of a still or stills to the contents of which, being the materials from whence the spirituous liquors are drawn, an immediate application of fire, during the process of distillation, is made.

Licenses for distilling to be marked with a mark denoting the rate of duty.

Sec. 5. *And be it further enacted*, That it shall be the duty of the collectors, within their respective districts, to grant licenses for distilling, which licenses shall be marked with a mark denoting the rate of duty thereupon, and shall be signed by the commissioner of the revenue, and being countersigned by the collector who shall issue the same, or cause the same to be issued, shall be granted to any person who shall desire the same, upon application in writing, and upon payment or securing of payment as aforesaid, of the sum or duty payable by this act, upon each license requested.

Particulars to be stated in applications for licenses.

Sec. 6. *And be it further enacted*, That the application in writing, to be made by any person applying for a license for distilling as aforesaid, shall state the place or places of distilling, the number and contents of the still or stills, boiler or boilers, and whether intended to distil spirituous liquors from foreign or domestic materials. And no person having obtained a license in one collection district shall be required to take out an additional license in another district for the same still within the period of the first license. And every person making a false statement in either of the said particulars, or who shall distil spirituous liquors from materials other than those stated in the application aforesaid, as well as the owner or superintendent of any distillery, still or stills, with respect to which such false statement shall have been made, or which shall be thus unlawfully employed, shall forfeit and pay the sum of one hundred and fifty dollars, to be recovered with costs of suit.

Collectors may enter distilleries, &c., to inspect, &c.

Sec. 7. *And be it further enacted*, That every such collector, or his deputy duly authorized under his hand and seal, shall be authorized to enter at any time any distillery, or place where any still, boiler or other vessel used in distillation are kept or used within his collection district, for the purpose of inspecting, examining or measuring the same, and the other vessels therein. And every owner of such distillery, stills, or boilers, or other vessels, or person having the care, superintendence or management of the same, who shall refuse to admit such officer as aforesaid, or to suffer him to inspect, examine or measure the same, shall for every such refusal, forfeit and pay the sum of five hundred dollars.

Additional duties to be paid in certain cases.

Sec. 8. *And be it further enacted*, That in cases in which a license for stills or boilers may have been granted for their employment, according to the present rates of duty, for a period extending beyond the thirtieth day of June, one thousand eight hundred and sixteen, the person to whom the same may have been granted or transferred shall, on or before the said day, pay, or secure the payment, in manner aforesaid, of a sum equal to such proportion of the additional duty hereby imposed on licenses for stills and boilers as said period bears to that for which the said license was granted; the payment of which sum shall be endorsed by the collector on said license. And if any still or boiler shall, after the said thirtieth day of June, be employed in distilling spirituous liquors without

the additional duty having been previously paid or secured as aforesaid, the owner, agent, or superintendent thereof shall forfeit and pay the sum of one hundred dollars, together with double the amount of the said additional duties.

Sec. 9. *And be it further enacted*, That all the provisions of this act shall be deemed to apply to any still or boiler, or other vessel, used in distillation, which shall be employed in the rectification of spirituous liquors.

Licenses for distilling from domestic, extended to foreign materials.

Sec. 10. *And be it further enacted*, That any license heretofore or hereafter granted for employing a still, boiler, or other vessel, in distilling spirits from foreign materials, shall authorize the distilling spirits from domestic materials also.

Discount allowed for paying the duty upon obtaining license.

Sec. 11. *And be it further enacted*, That a deduction at the rate of eight per centum shall be made from the duty payable for a license to distil spirituous liquors, on the payment thereof at the time of obtaining the same, whether the same be payable on a credit or not, according to the provisions of this act.

Distillers authorized to sell in quantities not less than a gallon, without license.

Sec. 12. *And be it further enacted*, That in future it shall be lawful for the distiller or distillers of domestic spirits, and all persons from whose materials such spirits shall be distilled, to sell without a license, by retail, any quantity thereof, not less than one gallon.

Provisions of a former act adopted by this. Act of Aug. 3, 1813, ch. 56.

Sec. 13. *And be it further enacted*, That the several provisions of "An act making further provision for the collection of internal duties, and for the appointment and compensation of assessors," passed on the second day of August, one thousand eight hundred and thirteen, shall, and are hereby declared to apply in full force to the duties laid by, and to be collected under, this act, the same as if such duties and this act were recognised therein; which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions, as are thereby established in relation to the other internal duties: and all the obligations, duties and penalties thereby imposed upon collectors, are hereby imposed upon the collectors of the duties laid by this act.

Duty of the collectors to make collections, &c.

Sec. 14. *And be it further enacted*, That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act. And 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 by bill, plaint, information or action of debt, one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person who, if a collector, shall first discover, if other than a collector, shall first inform of the cause, matter or thing, whereby any such fine, penalty or forfeiture, shall have been incurred, unless the breach of this act, for which such fine, penalty, or forfeiture may be incurred, cannot be established without the testimony of such collector or other informant, in which case the whole of such fine, penalty or forfeiture shall be to the use of the United States.

Approved, April 19, 1816.

Statute I.

April 20, 1816.

[Obsolete.]

Chap. LXIII.—*An Act, further supplementary to the act, entitled "An act providing for the indemnification of certain claimants of public lands in the Mississippi territory."*

Act of March 31, 1814, ch. 39.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That every person or persons claiming public lands in the Mississippi territory, under the act or pre-