From Maryville, by Morgantown, to Tellico block house.

From Port Royal to John Hunt's, in Robertson's county.

That the post road from Jonesborough to Greenville pass through Leesburg and Brownsburg.

Mississippi Territory.

In Mississippi Territory.—From Franklin Courthouse, to Liberty, Amity Courthouse.

Approved, April 30, 1816.

Statute I.

April 30, 1816.

Chap. CLXXII.—*An Act to allow drawback of duties on spirits distilled and sugar refined within the United States, and for other purposes.*

Regulations of drawback upon spirits distilled within the United States. Act of April 20, 1818, ch. 79.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That a drawback of six cents for every gallon of spirits, not below first proof, distilled within the United States, or the territories thereof, shall be allowed on all such spirits as shall be exported to any foreign port or place, other than the dominions of any foreign state immediately adjoining to the United States, adding to the allowance upon every gallon of such spirits so distilled from molasses, four cents, which allowances shall be made without deduction:

Proviso.

Provided, That the quantity so exported shall amount to one hundred and fifty gallons at the least, to entitle an exporter thereof to drawback, and that no drawback shall be allowed whenever any of the said spirits shall be exported otherwise than in vessels not less than thirty tons burden.

Further regulations.

Sec. 2. *And be it further enacted,* That in order to entitle the exporter or exporters to the benefit of drawback allowed by this act, on such spirits so distilled, the vessels or casks containing the same shall be branded or otherwise marked, in durable characters, with progressive numbers, with the name of the owner, the quantity thereof to be ascertained by actual gauging, and the proof thereof. And the exporter of such spirits shall, moreover, previous to putting or lading the same on board of any ship or vessel for exportation, give six hours' notice at least to the collector of the customs for the district from which the same are about to be exported of his or her intention to export the same; and shall make entry in writing, of the particulars thereof, and of the casks or vessels containing the same, and of their respective marks, numbers and contents, and of the place or places where deposited, and of the port or place to which, and ship or vessel in which they or either of them shall be so intended to be exported; and the form of the said entry shall be as follows: Entry of domestic spirits, intended to be exported by [*here insert the name or names*] on board of the [*insert the denomination and name of the vessel,*] whereof, [*insert the name of the master,*] is master, for [*insert the port or place to which destined,*] for the benefit of drawback.

Marks.	Numbers.	Casks and Contents.	Gauge.

And the said collector shall, in writing, direct the surveyor or other inspecting officer to inspect, or cause to be inspected, the spirits so no-

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tified for exportation, and if they shall be found to correspond, fully with the notice concerning the same, and shall be so certified by the said surveyor, or other inspecting officer, the said collector, together with the naval officer, if any there be, shall grant a permit for lading the same, on board of the ship or vessel named in such notice and entry as aforesaid; which lading shall be performed under the superintendence of the officer by whom the same shall have been so inspected; and the said exporter or exporters, shall likewise make oath, that the said spirits, so notified for exportation, and laden on board such ship or vessel, previous to the clearance thereof, or within twenty days after such clearance, 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 or the territories thereof.

Regulations concerning debentures and debenture bonds given for the drawback of duties upon domestic distilled spirits.

SEC. 3. *And be it further enacted*, That for all distilled spirits which shall be exported to any foreign port or place, and which shall be entitled to the benefit of drawback, in virtue of this act, the exporter or exporters shall be entitled to receive from the collector of the customs for such district, a debenture or debentures assignable by delivery and endorsement for the amount of the drawback to which such spirits are entitled, which shall be received in payment of direct taxes and internal duties in the collection district in which the same shall be granted: *Provided, always*, That the collector aforesaid, may refuse to grant such debenture or debentures, in case it shall appear to him that any error has arisen, or any fraud has been committed: and in case of such refusal, if the debenture or debentures claimed shall exceed one hundred dollars, it shall be the duty of the said collector to represent the case to the comptroller of the treasury, who shall determine whether such debenture or debentures shall be granted or not. *And provided further*, That in no case of an exportation of spirits, entitled to drawback, in virtue of this act, shall a debenture or debentures issue, unless the exporter or exporters shall, before the clearance of the ship or vessel in which the spirits were laden for exportation, or within twenty days after such clearance, make oath or affirmation that the said spirits notified for exportation as aforesaid, 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 shall moreover give bond with one or more sureties, to the satisfaction of the collector, in a sum equal to double the amount of the sum for which such exporter may be entitled to claim a debenture, conditioned that the said spirits, or any part thereof, shall not be relanded in any port or place within the limits of the United States, and that the exporter or exporters shall produce, within the time limited, the proofs and certificates required of the said spirits having been delivered without the limits aforesaid.

Proviso.

Form and effect of the bonds.

SEC. 4. *And be it further enacted*, That the said bond shall be drawn, as near as may be, in the same form, and may be discharged in the same manner, as are, or may be prescribed by law in relation to cases where drawback is allowed on the exportation of merchandise imported into the United States, and the like penalties shall be incurred, and proceedings had, whether in regard to officers of the United States or other persons, and the same fees be allowed in cases relative to drawback on domestic distilled spirits, as in cases relative to drawback on foreign spirits; and the form of the said bond, and of the other documents, oaths, and affirmations, not herein inserted, shall be prescribed by the treasury department.

Drawback on spirits made out of molasses.

SEC. 5. *And be it further enacted*, That in all cases in which drawback shall be claimed for spirits made out of molasses, an oath or affirmation shall be made by two reputable persons, one of whom shall not be the exporter, that, according to their belief, the said spirits were distilled

from molasses of foreign production; which oath or affirmation, in case the collector of the customs shall not be satisfied therewith, shall be supported by the certificate of a reputable distiller to the same effect.

Further allowance of drawback on sugar refined in the United States.

Sec. 6. *And be it further enacted*, That in addition to the duty at present authorized to be drawn back on sugar refined within the United States, and exported therefrom, there may hereafter be drawn back on such refined sugar, when made out of sugar imported into the United States, the further sum of four cents per pound without deduction, which shall be allowed under the same provisions with the duty now permitted to be drawn back; and, furthermore, on the express condition that the person exporting the same shall swear, or affirm that the same, according to his belief, was made out of sugar imported from a foreign port or place; which oath or affirmation, in case the collector of the customs shall not be satisfied therewith, shall be supported by the certificate of a reputable refiner of sugar to the same effect, and that the drawback on refined sugar heretofore imported, be allowed, subject to the regulations applicable to the drawback of duties on other imported articles.

Penalties upon officers for not fulfilling the duties required by this act.

Sec. 7. *And be it further enacted*, That if any principal or assistant collector of the internal revenue, or collector of the customs, or other officer, shall neglect to perform the duties enjoined upon him by this act, he shall, on conviction thereof, forfeit and pay a sum not less than one hundred dollars, nor more than five hundred dollars.

Appropriation for custom and warehouses, &c.

Sec. 8. *And be it further enacted*, That the sum of two hundred and fifty thousand dollars be, and the same is hereby appropriated, to be paid out of any money in the treasury not otherwise appropriated, to be applied by the Secretary of the Treasury under the direction of the President of the United States, in the hire, purchase, or building of custom-houses, warehouses and stores, for the purposes of collecting and securing the revenue at such places, and in such manner as he shall deem most expedient.

Approved, April 30, 1816.

Statute I.

April 30, 1816.

[Obsolete.]

Chap. CLXXIII.—*An Act making further appropriations for the year one thousand eight hundred and sixteen.*

Appropriations.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the sum of two thousand dollars be, and the same is hereby appropriated for compensation to the commissioner appointed under an act entitled "An act to authorize the payment for property lost, captured or destroyed by the enemy while in the military service of the United States, and for other purposes," and the further sum of one thousand dollars for compensation to the clerk, authorized by the act aforesaid; for the expense incurred by the board of commissioners appointed under the act providing for the indemnification of certain claimants of public lands in the Mississippi territory, seven hundred dollars; and for additional compensation to the commissioners aforesaid, and their secretary, four thousand dollars; and for expenses of engraving, printing, and preparing certificates issued, and to be issued, by the commissioners, three thousand dollars; for the expense for clerks employed by the board of navy commissioners, seven hundred and fifty dollars in addition to the former appropriation; for the payment of pensions, an additional sum of one hundred and fifty thousand dollars; and for the payment of a clerk in the secretary's office of the Mississippi territory, employed by the governor of that territory from the first of April to the first of August, one thousand eight hundred and fifteen, two hundred dollars; to be paid out of any money in the treasury not otherwise appropriated.

1816, ch. 40.

Approved, April 30, 1816.