

any officer for more horses than he shall actually employ in the public service.

APPROVED, July 22, 1813.

CHAP. XVIII.—*An Act to establish the town of Mobile a port of entry.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the first day of August next, the town of Mobile shall be, and the same is hereby established the sole port of entry for the district, including the shores, waters, and inlets of the bay and river Mobile, and of the other rivers, creeks, inlets, and bays, emptying into the gulf of Mexico, east of the said river Mobile, and west thereof to the eastern boundary of the State of Louisiana.

APPROVED, July 22, 1813.

STATUTE I.

July 23, 1813.

Mobile shall be the sole port of entry for the district.

CHAP. XXI.—*An Act laying duties on Sugar refined within the United States. (a)*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the first day of January next, there be levied, collected and paid, upon all sugar which shall be refined within the United States, a duty of four cents per pound.

SEC. 2. *And be it further enacted,* That every refiner of sugar, who shall be such immediately before and on the first day of January next, shall, on the said day, and every refiner of sugar who shall be and become such after the said day, shall, twenty days at the least previous to commencing the business of refining sugar, make true and exact entry and report in writing to 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 shall be the house or building where he or she shall carry on or intend to carry on, the said business, of every house or building where such business shall be by him or her carried on, or intended so to be, and of every pan or boiler, together with the capacity of each, which he or she shall have or employ for the purpose of refining sugar, and shall also give bond in the sum of five thousand dollars, with condition that he or she shall and will enter, or cause to be entered in a book or paper to be kept for that purpose, all sugar which he or she shall refine or cause to be refined, and of the quantities, from day to day by him or her sent out or caused to be sent out of the house or building where the same shall have been refined, and shall, on the first day of April, July, October and January, in each year, render a just and true account of all the refined sugar which he or she shall have sent out, or caused or procured to be sent out, from the first time of his or her entry and report aforesaid, until the day which shall first ensue, of the days above mentioned, for the rendering of such account, and thenceforth successively, from the time when such account ought to have been, and up to which it shall have been last rendered, until the day next thereafter, of the days above mentioned, for the rendering of such account, producing and showing therewith the original book or paper, whereon the entries from day to day, to be made as aforesaid, have been made; and he or she shall, at the time of ren-

STATUTE I.

July 24, 1813.

Repealed by act of February 1817, ch. 1.

Rate of duty four cents per pound.

Refiners of sugar to make entries of the houses or where the business is to be carried on.

July 22, 1813, chap. 16.

To render an account of sugar refined quarterly.

(a) The act of Congress passed on the 24th July, 1813, imposing a duty on refined sugar, did not subject to the duty, sugar refined before that day, and put into moulds. *The United States v. Pennington, Peters' C. C. R. 113.*

In an action on a bond given in pursuance of that act, it would be sufficient for the defendant to show that the sugar sent out for sale was refined before the law was passed. *Ibid.*