ACTS OF THE FIFTEENTH CONGRESS

OF THE

UNITED STATES,

Passed at the first session, which was begun and held at the City of Washington, in the District of Columbia, on Monday the first day of December, 1817, and ended on the twentieth day of April, 1818.

JAMES MONROE, President; DANIEL D. TOMPKINS, Vice President of the United States and President of the Senate; JOHN GAILLARD, President of the Senate pro tempore, from December 1, 1817, to March 9, 1818, and from April 3, to April 20, 1818; HENRY CLAY, Speaker of the House of Representatives.

STATUTE I.

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Dec. 23, 1817.

CHAP. I.—*An Act to abolish the internal duties.*

Duties abolished after the 31st Dec. 1817.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the thirty-first day of December, one thousand eight hundred and seventeen, the internal duties on licenses to distillers; on refined sugars; licenses to retailers; sales at auction; carriages for the conveyance of persons; and stamped vellum, parchment, and paper, shall be discontinued; and all acts, and parts of acts, relative thereto, shall, from and after the said thirty-first day of December, be repealed: *Provided,* That, for the collection, recovery, remission, and receipt, of such duties as shall have accrued, and on the day aforesaid remain outstanding, and for the payment of drawbacks or allowances on the exportation of any of the said spirits or sugars legally entitled thereto, provided the exportation be effected previous to the first day of January, one thousand eight hundred and nineteen, and for the recovery and distribution of fines, penalties, and forfeitures, and the remission thereof, which shall have been incurred before and on the said thirty-first day of December, the provisions of the aforesaid acts shall remain in full force and virtue.

Proviso; acts to remain in force for the collection, &c. of duties accrued, &c.

SEC. 2. *And be it further enacted,* That the offices of the collectors of the internal duties and direct tax shall continue in each collection district, respectively, until the collection of the duties above mentioned, and of the direct tax, shall have been completed in such district, and no longer, unless sooner discontinued by the President of the United States, who shall be, and hereby is, empowered, whenever the collection of the said duties and tax shall have been so far completed in any district as to render, in his opinion, that measure expedient, to discontinue any of the said collectors, and to unite, into one collection district, any two or more collection districts, lying and being in the same state; in which case, the collectors thereafter employed in the collection of the said duties and tax in such state or district, shall be appointed and removable by the President alone; and for the promoting of the collection of any of the above-

Offices of collectors to continue until collection is completed, unless, &c.

President empowered to discontinue collectors, unite collection districts, &c.

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Act of April 20, 1818, ch. 78, sec. 5.

mentioned duties or tax, which may be outstanding after the said thirty-first day of December, the President of the United States shall be, and he hereby is, empowered, at any time thereafter, to make such allowance as he may think proper, in addition to the commissions now allowed by law, to any of the collectors of the said duties and tax, and the same, from time to time, to vary: *Provided*, That the whole of such additional allowances shall not, in the aggregate, exceed five per centum of the amount of the duties and tax paid into the treasury after that day; and that the extraordinary allowances authorized by the second and fourth sections of the act, passed March third, one thousand eight hundred and fifteen, entitled "An act to fix the compensation, and increase the responsibility of the collectors of the direct tax and internal duties, and for other purposes connected with the collection thereof," shall, after the said thirty-first day of December, cease; and the office of commissioner of the revenue shall cease, and be discontinued, whenever the collection of the duties and tax above mentioned shall be completed, unless sooner discontinued by the President of the United States, who shall be, and hereby is empowered, whenever the collection of the said duties and tax shall have been so far completed as, in his opinion, to render that measure expedient, to discontinue the said office; in which case, the immediate superintendence of the collection of such parts of the said duties and taxes as may then remain outstanding, shall be placed in such officer of the Treasury Department as the Secretary, for the time being, may designate: *Provided, however*, That all bonds, notes, or other instruments, which have been charged with the payment of a duty, and which shall, at any time prior to the said thirty-first day of December, have been written or printed upon vellum, parchment, or paper, not stamped or marked according to law, or upon vellum, parchment, or paper, stamped or marked at a lower rate of duty than is by law required for such bond, note, or other instrument, may be presented to any collector of the internal revenue, or collector of the customs within the state, and, where there [is] no such collector, to the marshal of the district, whose duty it shall be, upon the payment of the duty with which such instrument was chargeable, together with the additional sum of ten dollars; for which duty and additional sum the said collector or marshal shall be accountable to the treasury of the United States; to endorse upon some part of such instrument his receipt for the same; and thereupon the said bond, note, or other instrument, shall be, to all intents and purposes, as valid and available to the person holding the same, as if it had been or were stamped, or marked, as by law required; any thing in any act to the contrary notwithstanding.

Proviso; as to additional allowances to collectors.

Act of March 2, 1815, ch. 100.

Office of commissioner of the revenue to cease whenever, &c.

Proviso; as to the endorsing unstamped bonds, notes, &c.

Proportionate deduction of duties for unexpired terms, &c.

Sec. 3. *And be it further enacted*, That all persons who shall obtain, or who shall have obtained, licenses for stills or boilers, or for selling by retail, or certificates for carriages, extending beyond the said thirty-first of December, shall be allowed a deduction from the duties paid or secured by them, proportionate to the part of their term which may remain unexpired on the said thirty-first of December; and the several banks or bankers which may have agreed to make the annual composition of one and a half per centum on their dividends, in lieu of the stamp duty, on the notes issued by them, shall pay only at the rate of one and a half per centum per annum on such dividends for the portion of a year that shall remain from the time of the last annual payment to the said thirty-first of December, to be estimated upon the dividend or dividends that have been or shall be declared and made by such bank or bankers, respectively, within a year from the time of such last annual payment; and in all cases in which payments shall have been made, or duties secured, for a term extending beyond the said thirty-first of December, on account of any certificates for the use of a carriage, or license to distil or retail, so much of the sums so paid or secured, as shall be proportioned to the part of the term which may remain unexpired, shall be refunded or

remitted: *Provided*, That all duties on sales at auction effected, and on refined sugar removed, previously to the first day of January, one thousand eight hundred and eighteen, shall be paid in the same manner as if this act had not been passed.

Proviso; as to duties on sales at auction and on sugar removed.

Sec. 4. *And be it further enacted*, That all persons who shall, on or after the said thirty-first day of December, have any blank vellum, parchment, or paper, which has been stamped, and on which a duty has been paid to the use of government, shall be entitled to receive, from the collector of the district to whom it may be delivered, or from such other revenue officer in the respective states or districts as may be designated for that purpose by the Secretary of the Treasury, the value of the said stamps, after deducting, in all cases, seven and a half per centum; and the said officers are hereby authorized to pay the same: *Provided*, The said blank vellum, parchment, or paper, be presented within four months after the said thirty-first of December.

Value of stamps on hand to be refunded, &c.

If presented within four months.

Sec. 5. *And be it further enacted*, That on all sums that may be refunded in virtue of this act, as well as all sums received after the thirty-first day of December aforesaid, and before notice of this act, the collectors shall be allowed a commission of six per centum, to be charged by them in settling their accounts with the Treasury Department.

Six per cent. to collectors, on sums refunded.

Sec. 6. *And be it further enacted*, That in case a collector shall not have in his hands a sufficient sum out of which to refund the sums authorized to be refunded by this act, or to defray the expenses incident to the collection of the outstanding duties and direct tax, such repayments and expenses shall be made and defrayed out of any money in the treasury not otherwise appropriated.

Collectors not having sufficient sums in their hands to refund, &c., the money to be paid out of the treasury.

Sec. 7. *And be it further enacted*, That if, on the settlement of the accounts of any collector relative to the direct tax and internal duties, balances shall be found due to and from him on the different accounts, they may be adjusted, so as to ascertain the final balances; and if this be in favour of the collector, it shall be paid out of any money in the treasury not otherwise appropriated.

Adjustment of balances on collectors' accounts.

Sec. 8. *And be it further enacted*, That the fifth section of the act, passed the third day of March, one thousand eight hundred and fifteen, entitled "An act to fix the compensation and increase the responsibility of the collectors of the direct tax and internal duties, and for other purposes connected with the collection thereof," shall cease after the thirty-first day of December, one thousand eight hundred and seventeen.

The 5th section of the act mentioned, to cease.

Act of March 2, 1815, ch. 100.

Approved, December 23, 1817.

Statute I.

Jan. 14, 1818.

Chap. IV.—*An Act further to prolong the continuance of the Mint at Philadelphia.*(a)

Act to continue the mint at Philadelphia, continued for five years.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the act entitled "An act concerning the mint," approved March the third, one thousand eight hundred and one, is hereby revived, and continued in force and operation for the further term of five years from the fourth day of March next.

Sec. 2. *And be it further enacted*, That during the continuance of the mint at the city of Philadelphia, the duties which were enjoined on the commissioner of loans for the state of Pennsylvania, by the second section of the act, entitled "An act concerning the mint," passed on the third day of March, one thousand eight hundred and one, shall be performed by the collector of the port of Philadelphia for the time being.

The collector of the port to perform the duties enjoined on the commissioner of loans.

Act of March 3, 1801, ch. 21.

Approved, January 14, 1818.

(a) Act of April 2, 1792, vol. i. 246.