

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.

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.

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.

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.

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.

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.

APPROVED, December 23, 1817.

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

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

If presented within four months.

Six per cent. to collectors, on sums refunded.

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

Adjustment of balances on collectors' accounts.

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

Act of March 2, 1815, ch. 100.

#### STATUTE I.

Jan. 14, 1818.

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

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

*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.

APPROVED, January 14, 1818.

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

Act of March 3, 1801, ch. 21.

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