having the care, superintendence, or management of the same, who shall refuse to admit such officer as aforesaid, or to suffer him to examine and measure the said still or stills, boiler or boilers, shall for every such refusal, forfeit and pay the sum of five hundred dollars.

Collectors authorized to collect the duties.

Sec. 6. *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, or of the collector within whose district any such fine, penalty, or forfeiture, shall have been incurred, by bill, plaint, or information, 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, and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

Continuance of this act.

Sec. 7. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United States are now engaged with Great Britain and Ireland and their dependencies, and for one year thereafter, and no longer.

Approved, July 24, 1813.

Statute I.

July 24, 1813.

Chap. XXVI.—*An Act laying duties on sales at auction of merchandise and of ships and vessels.*

Repealed by act of Dec. 23, 1817, ch. 1. Act of Dec. 23, 1814, ch. 16.

Duties payable on sales at auction of merchandise, &c. &c.

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 shall be levied, collected, and paid, for the use of the United States, upon all sales by way of auction, as hereinafter described, which shall be made within the United States, the respective rates and duties following, to wit: The sum of one dollar for every hundred dollars of the purchase money arising by sale at auction of goods, wares, and merchandise; and the sum of twenty-five cents for every hundred dollars of the purchase money arising by sale at auction of ships or vessels; and at the same rate for any greater or lesser sum, except as hereinafter excepted; the said respective rates and duties to be paid by the auctioneer or person making such sales at auction, out of the moneys arising from each and every such sale: *Provided always*, That nothing in this act contained shall extend to any sale or sales by auction of goods, wares, and merchandise, made pursuant to or in execution of any rule, order, decree, sentence or judgment of any court of the United States or either of them, or made in virtue or by force of any distress for rent, or other cause for which a distress is allowed by law; or made in consequence of any bankruptcy or insolvency, pursuant to any law concerning bankruptcies or insolvencies; or made in consequence of any general assignment of property and effects for the benefit of creditors; or made by or on behalf of executors or administrators; or made pursuant to the directions of any law of the United States, or either of them, touching the collection of any tax or duty, or disposal by auction of public property of the United States or of any state; nor to any such sale or sales by auction of ships, their tackle, apparel, and furniture, or

Goods sold under execution, or in bankruptcy, &c.

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the cargoes thereof, which shall be wrecked or stranded within the United States, and sold for the benefit of the insurers or proprietors thereof.

No duties on cargoes of vessels wrecked.

SEC. 2. *And be it further enacted*, That no person after the first day of January next, shall exercise the trade or business of an auctioneer, by the selling of any goods, wares, and merchandise whatsoever by auction, or any other mode of sale, whereby the best or highest bidder is deemed to be the purchaser, unless such person shall have a license or other special authority continuing in force pursuant to some law of a state, or issued pursuant to the directions of this act, on pain of forfeiting for every such sale at auction the sum of four hundred dollars, together with the sums or duties payable by this act upon the goods, wares, and merchandise so sold: *Provided, however*, That nothing herein contained, shall be construed to require a license for the sale at auction of any estate, goods, chattels, or other thing, which by this act are not made liable to duty or exempted from duty.

Auctioneers to have and pay for licenses.

Proviso.

SEC. 3. *And be it further enacted*, That every person who, before the said first day of January next, shall have a license or special authority, pursuant to any law of any state, for exercising the said trade or business of an auctioneer, shall, before or upon the said day, and every person who, after the said day, shall have such special license or authority, shall, within thirty days after the obtaining or receiving of the same, give notice thereof in writing, under his hand, 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 district where such person shall carry on or intend to carry on the said trade or business of an auctioneer, specifying in such notice the date or commencement of such license or other special authority, the term for which the same was granted or given, by whom, and by what law of a state the same was granted or given; and shall also give bond to the United States in a sum not less than one thousand nor more than three thousand dollars, at the discretion of the collector to be taken by the collector to whom the notice aforesaid shall be given, with condition that he will, on the first day of April, July, October, and January in each year, while he shall continue to exercise the said trade or business, render to the person or persons who, on behalf of the United States, shall be authorized to receive the same, a true and particular account in writing of the moneys or sums for which any goods, wares, and merchandise, made liable to duty by this act, have been sold at every sale at auction by him made, and of the several articles, lots, and parcels which shall have [been] sold, the price of each article, lot, or parcel, in every such sale, by whom bought, that is to say: first from the date of such bond until such of the aforesaid days as shall accrue next thereafter, and thenceforth from the day to which an account shall have been last rendered until such of the said days as shall next thereafter ensue, and so on in succession, from one of the said days to another, so long as he shall continue to exercise his said trade or business, and also shall pay all such sums of money as shall be due to the United States, upon the said sales, according to the true intent and meaning of this act, which sums he is hereby authorized and directed to retain out of the produce of each sale made as aforesaid. And a like notice and bond shall be given in like manner, as often as any such license or special authorities shall have expired and been renewed. And if any person shall, after the said first day of January next, by virtue or colour of any such license or special authority as aforesaid, make any sale or sales at auction without having given bond as aforesaid, within the time for that purpose prescribed, or without renewing such bond upon the expiration and renewal of any such license or special authority, he shall forfeit and pay, for every such sale by him made, the sum of four hundred dollars, together with the sums or duties payable by this act upon the goods, wares, and merchandise so sold.

Auctioneers appointed by the states to render quarterly accounts to persons designated to receive them, of dutiable articles.

July 22, 1813, ch. 16.

Collectors to grant licenses, &c.

Sec. 4. *And be it further enacted*, That the several collectors aforesaid may, within their respective districts, and upon request of any person or persons desirous thereof, shall grant licenses without fee or reward for a term not exceeding one year, at one time, to exercise the trade or business of an auctioneer; and such licenses, upon like request, may and shall from time to time renew: *Provided, however*, That no such license shall be granted or renewed, until the person or persons requesting the same shall have become bound to the United States, with one or more sureties to the satisfaction of the collector of whom such license shall be requested, in the sum of not more than three thousand nor less than one thousand dollars, at the discretion of the collector, with like condition as is herein before prescribed for persons having licenses by virtue of some law of a state: *And provided further*, That no such license shall be granted to carry on the said trade or business in any city, town, or county of any state, in respect to which provision hath been made by any law of such state, for the allowing and regulating of the said trade and business therein.

Proviso.

Proviso.

Auctioneers may retain in their hands such sums as are due upon the goods sold by them.

Sec. 5. *And be it further enacted*, That every person who shall have a license from a collector as aforesaid, continuing in force, shall and may retain, in order to the payment of the duties hereby imposed, all such sum and sums of money as shall be due and payable upon any goods, wares and merchandise by him sold at auction as aforesaid, according to the true intent and meaning of this act.

Auctioneers to settle their accounts, &c. &c. with collectors.

Sec. 6. *And be it further enacted*, That the accounts to be rendered and duties to be from time to time paid as aforesaid, by any auctioneer, shall be rendered and paid to the collector aforesaid, within whose district such auctioneer shall exercise his said trade or business, or to his deputy duly appointed under his hand and seal, and such auctioneer shall make oath or affirmation according to the best of his knowledge and belief to the truth of every account which he shall render before the officer or person to whom such account shall be rendered, and who is hereby authorized to administer the said oath or affirmation, in default of which such account shall not be deemed to be duly rendered, according to the condition of the bond of such auctioneer; and to the end that such accounts may be accurately kept and rendered, it is hereby made the duty of every auctioneer to enter, from day to day, as often as any sale shall be made, in a book, or on a paper to be kept by him for that purpose, the amount and particulars of the respective sales by him made; which book or paper shall at all reasonable times, upon request made, be submitted for examination to the collector aforesaid, within whose district such auctioneer shall be, on pain of forfeiting, for every refusal to comply with such request, the sum of five hundred dollars.

Books to be kept, and may be inspected.

Collectors may cause auctioneers' bonds to be given up in certain cases.

Sec. 7. *And be it further enacted*, That if it shall appear to the satisfaction of the collector, within whose district he shall be, that an auctioneer hath acted agreeably to the condition of the bond which he shall have given, and to the directions of this act, during the time to which his said bond shall relate, the same having expired, then and in every such case, the said collector shall cause such bond to be delivered up; but in case no such account shall be delivered as herein before mentioned, or if it shall appear that any such account was not truly made, or that the party hath acted in any other respect, contrary to the true intent and meaning of his bond and of this act, it shall be the duty of such collector as aforesaid, to cause such bond to be prosecuted according to law; and in case of a verdict or judgment against the defendant, he shall afterwards, upon every sale by him of any goods, wares and merchandise at auction, be liable to all the penalties which may be incurred by this act, for acting as an auctioneer without license.

Per centage of duties allow-

Sec. 8. *And be it further enacted*, That every auctioneer, out of the proceeds of the duties which he shall retain and pay as aforesaid, shall

be allowed a commission of one per centum upon the amount thereof, for his trouble in and about the same. ed to auctioneers.

Penalty for false oaths under this act.

Sec. 9. *And be it further enacted*, That if any person shall wilfully swear or affirm falsely, touching any matter herein before required to be verified by oath or affirmation, he shall suffer the pains and penalties which by law are prescribed for wilful and corrupt perjury, and if an officer, shall forfeit his office and be incapable of afterwards holding any office under the United States.

Collectors to collect the duties in their districts under this act.

And institute suits for penalties.

Sec. 10. *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, or of the collector within whose district any such fine penalty, or forfeiture shall have been incurred, by bill, plaint, or information, 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, and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

Continuance of this act to Feb. 17, 1816.

Sec. 11. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter, and no longer.

Approved, July 24, 1813.

Statute I.

July 26, 1813.

Chap. XXVII.—*An Act to authorize the raising a corps of sea fencibles.*

Repealed by act of February 27, 1815, ch. 64.

President may raise a certain number of sea fencibles.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and he is hereby authorized to raise for such term as he may think proper, not exceeding one year, as many companies of sea fencibles as he may deem necessary, not exceeding ten, who may be employed as well on land as on water, for the defence of the ports and harbours of the United States.

Of whom to consist.

Sec. 2. *And be it further enacted*, That each of the said companies of sea fencibles shall consist of one captain, one first, one second, and one third lieutenant, one boatswain, six gunners, six quarter gunners, and ninety men.

Compensations.

Sec. 3. *And be it further enacted*, That the commissioned officers shall receive the same pay and rations as officers of the same grade in the army of the United States; that the boatswains, gunners, quarter gunners, and men shall receive the same pay and rations as warrant officers of the same grade and able seamen receive in the service of the United States.

Compensations in case of disability.

Sec. 4. *And be it further enacted*, That the officers, warrant officers, boatswains, and men raised pursuant to this act, shall be entitled to the like compensation in case of disability incurred by wounds or otherwise in the service of the United States, as officers, warrant officers, and seamen in the present naval establishment, and shall be subject to the rules and articles which have been or may hereafter be established by law, for the government of the army of the United States.