tion of the tax of the states respectively.

quota of said states respectively, the compact between the United States and the said states to the contrary notwithstanding.

Approved, August 2, 1813.

Statute I.

August 2, 1813.

Chap. XXXIX.—*An Act laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise.*

Act of Dec. 23, 1814, chap. 16, sect. 3. Repealed by act of Dec. 23, 1817, chap. 1.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every person who shall deal in the selling of any goods, wares, or merchandise, except such as are of the growth, produce, or manufacture of the United States, and except such as are sold by the importer thereof in the original cask, case, box, or package wherein the same shall have been imported, shall be deemed to be, and hereby is declared to be a retail dealer in merchandise within the meaning of this act; that every person who shall deal in the selling of wines in a less quantity or in less quantities at one time than thirty gallons, except the importer in the original cask, case, box, or package wherein the same shall have been imported, shall be deemed to be, and hereby is declared to be a retail dealer in wines, within the meaning of this act; and that every person who shall deal in the selling of any distilled spirituous liquors in less quantities than twenty gallons at one time, shall be deemed to be, and hereby is declared to be a retail dealer in distilled spirituous liquors.

Who are to be considered retailers under this act.

This act not to extend to physicians, &c.

Provided, always, That nothing herein contained shall be construed to extend to physicians, apothecaries, surgeons, or chemists, as to any wines or spirituous liquors which they may use in the preparation or making up of medicines for sick, lame, or diseased persons only; or to the sale of domestic spirits sold in quantities not less than five gallons at the place where the same shall have been distilled, and by the person or persons to whom a license for distilling the same shall have been granted agreeably to the laws of the United States.

Retailers to procure licenses on or before the first day of January, 1814.

Sec. 2. *And be it further enacted*, That every person who, on the first day of January next, shall be a retail dealer in wines, distilled spirituous liquors, or merchandise as above described or defined, shall, before the said day, and every person who after the said day shall become or intend to become such retail dealer as aforesaid shall, before he shall begin to sell by retail as aforesaid, any wine, distilled spirituous liquors, or merchandise, apply for and obtain from 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 such person resides, one or more licenses, as the case may be, for carrying on the business of selling by retail as aforesaid; which licenses respectively shall be granted for the term of one year upon the payment for each license respectively of the duty by this act laid on such license, and shall be renewed yearly upon the payment of the like sum for each license.

Act of July 22, 1813, ch. 16.

Penalty.

And if any person shall, after the said day, deal in the selling of wines, distilled spirituous liquors, or merchandise by retail as above described and defined, without having a license therefor as aforesaid continuing in force, such person shall, in addition to the payment of the duty forfeit and pay the sum of one hundred and fifty dollars, to be recovered with costs of suit. And no such license shall be sufficient for the selling of wines, distilled spirituous liquors, or merchandise as aforesaid by retail at more than one place at the same time; but any person who by colour of such license shall sell any wines, distilled spirituous liquors, or merchandise as aforesaid at more than one place at the same time shall be deemed to be in respect to such of the said articles as he or she shall so sell at more than one place at the same time, a retail dealer therein as the case may be, without license, and shall forfeit and pay the like sum

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of one hundred and fifty dollars, in addition to the payment of the duty, to be recovered with costs of suit.

Collectors to grant licenses for retailing upon payment of duty.

SEC. 3. *And be it further enacted*, That it shall be the duty of the collectors aforesaid within their respective districts to grant licenses for retailing, which licenses shall be marked, with a mark denoting the rate of the duty thereupon, and shall be signed by the commissioner of the revenue, and being countersigned by the collector, who shall issue the same, or cause the same to be issued, shall be granted to any person who shall desire the same upon application in writing, and upon payment of the sum or duty payable by this act upon each license requested: *Provided always*, That no license shall be granted to any person to sell wines, distilled spirituous liquors, or merchandise as aforesaid who is prohibited to sell the same by any state.

Proviso.

Rates of duty payable for retailers' licenses.

SEC. 4. *And be it further enacted*, That the following duties shall be paid on the licenses above mentioned, viz:

On retailers of merchandise, including wines and spirits, if in cities, towns or villages, containing, within the limits of one mile square, more than one hundred families, twenty-five dollars; of wines alone, twenty dollars; of spirits alone, twenty dollars; of domestic spirits alone, fifteen dollars; of merchandise other than wines and spirits, fifteen dollars.

If any other place than cities, towns, or villages containing within the limits of one mile square more than one hundred families; on retailers of merchandise, including wines and spirits, fifteen dollars; of wines and spirits, fifteen dollars; of spirits alone, twelve dollars; of domestic spirits alone, ten dollars; of merchandise other than wines and spirits, ten dollars.

Duty of collectors to collect the duties imposed by this act.

SEC. 5. *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.

Duration of this act—until Feb. 17, 1816.

SEC. 6. *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, for one year thereafter and no longer.

APPROVED, August 2, 1813.

STATUTE I.

August 2, 1813.

[Obsolete.]

CHAP. XL.—*An Act to provide for the widows and orphans of militia slain, and for militia disabled in the service of the United States.*

Representatives of volunteer or militia officers slain in actual service entitled to pen-

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That if any commissioned officer of the militia, or of any volunteer corps, shall while in the service of the United States die by reason of any wound received in actual service of the United States, and leave a widow, or if no widow, a child or