

thorized to be borrowed by virtue of this act, any thing in any of their charters of incorporation to the contrary notwithstanding.

APPROVED, August 2, 1813.

bia may lend the money, or any part of it.

STATUTE I.

August 2, 1813.

CHAP. LIII.—*An Act laying duties on notes of banks, bankers, and certain companies; on notes, bonds, and obligations discounted by banks, bankers, and certain companies; and on bills of exchange of certain descriptions.*

December 10,
1814, chap. 11.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the last day of December next, there shall be levied, collected, and paid throughout the United States, the several stamp duties following, viz: For every skin or piece of vellum, or parchment, or sheet, or piece of paper, upon which shall be written or printed any or either of the instruments of writing following, to wit:

Duties on
stamps.

On any promissory note or notes payable either to bearer or order, issued by any of the banks or companies, who issue and discount notes, bonds, or obligations, either incorporated or not incorporated, which now are or may hereafter be established in the United States, or by any banker or bankers, according to the following scale, viz:

If not exceeding one dollar, one cent.

If above one dollar, and not exceeding two dollars, two cents.

If above two and not exceeding three dollars, three cents.

If above three and not exceeding five dollars, five cents.

If above five and not exceeding ten dollars, ten cents.

If above ten and not exceeding twenty dollars, twenty cents.

If above twenty and not exceeding fifty dollars, fifty cents.

If above fifty and not exceeding one hundred dollars, one dollar.

If above one hundred and not exceeding five hundred dollars, five dollars.

If above five hundred and not exceeding one thousand dollars, ten dollars.

If above one thousand dollars, fifty dollars.

On any bond, obligation, or promissory note or notes not issued by any bank, companies, or banker as aforesaid, discounted by any such bank, companies, or banker, and on any foreign or inland bill or bills of exchange above fifty dollars, and having one or more endorsers, according to the following scale, viz:

If not exceeding one hundred dollars, five cents.

If above one hundred and not exceeding two hundred dollars, ten cents.

If above two hundred and not exceeding five hundred dollars, twenty-five cents.

If above five hundred and not exceeding one thousand dollars, fifty cents.

If above one thousand and not exceeding fifteen hundred dollars, seventy-five cents.

If above fifteen hundred and not exceeding two thousand dollars, one dollar.

If above two thousand and not exceeding three thousand dollars, one dollar and fifty cents.

If above three thousand and not exceeding four thousand dollars, two dollars.

If above four thousand and not exceeding five thousand dollars, two dollars and fifty cents.

If above five thousand and not exceeding seven thousand dollars, three dollars and fifty cents.

If above seven thousand and not exceeding eight thousand dollars, four dollars.

Public notes and drafts not to be charged with duties.

Compositions may be made with banks.

How the duties are to be levied, &c. &c.

Act of July 22, 1813, ch. 16.

Commissioner of the revenue to cause marks and stamps to be provided.

Vellum, parchment, or paper to be sent to the office of commissioner of revenue and stamped.

Penalties for violating this law.

If above eight thousand dollars, five dollars: *Provided*, That nothing herein contained shall be construed to charge with a duty or to require to be stamped any Treasury or other note or notes issued for the use or benefit of the United States, in pursuance of any act of Congress, or to any draft or bill drawn by the Treasurer of the United States, or any check payable at sight upon any bank, company, or banker as aforesaid, or to charge with a duty any second or other copy of a set of exchange.

SEC. 2. *And be it further enacted*, That in respect to any stamp on any of the notes of the banks or companies aforesaid, now established or which may hereafter be established within the United States, it shall be lawful for the Secretary of the Treasury to agree to an annual composition in lieu of such stamp duty, with any of the said banks or companies, of one and a half per centum on the amount of the annual dividend made by such banks to their stockholders respectively.

SEC. 3. *And be it further enacted*, That the several duties aforesaid shall be levied, collected, received, and accounted for, by and under the immediate direction and management of the collectors appointed under the act, entitled "An act for the assessment and collection of direct taxes and internal duties," within their respective districts, subject to the superintendence, control, and direction of the Treasury Department, according to the respective authorities and duties of the officers thereof.

SEC. 4. *And be it further enacted*, That it shall be the duty of the commissioner of the revenue to cause to be provided so many marks and stamps differing from each other, as shall correspond with the several rates of duty aforesaid; that is to say, one mark or stamp for each distinct rate of duty; with which marks and stamps respectively shall be marked or stamped all vellum, parchment, or paper, upon which shall be written or printed all or any of the several instruments, writings, matters, and things hereinbefore enumerated and charged, according to the nature and description of each of the said instruments, writings, matters, and things as are hereinbefore specified and described; which said several marks and stamps shall be notified by a public notification or advertisement, to be issued by the commissioner of the revenue, and inserted in at least one newspaper printed in each state, and for not less than three months before the said last day of December next, to the end that all persons may have due notice thereof; and which said marks and stamps, or any of them, shall or may be altered or renewed from time to time as the said commissioner of the revenue shall think fit, so that like public notification thereof be made, for a term not less than three months before such new stamps or marks shall begin to be used.

SEC. 5. *And be it further enacted*, That when any person or persons shall deposit any vellum, parchment, or paper at the office of any collector aforesaid, accompanying the same with a list which shall specify the number and denomination of the stamps or marks which are to be thereto affixed, it shall be the duty of the said collector to transmit the same to the office of the commissioner of the revenue, where such paper, parchment, and vellum, shall be properly marked or stamped, and forthwith sent back to the said collector, who shall thereupon collect the duties, and deliver the vellum, parchment, and paper, pursuant to the order of the person from whom it was received.

SEC. 6. *And be it further enacted*, That if any person or persons shall write or print, or cause to be written or printed upon any unstamped vellum, parchment, or paper, (with intent fraudulently to evade the duties imposed by this act,) any of the matters and things for which the said vellum, parchment, or paper is hereby charged to pay any duty, or shall write or print, or cause to be written or printed, any matter or thing upon any vellum, parchment, or paper that shall be marked or stamped for any lower duty than the duty by this act payable; or shall write or print or cause to be written or printed on vellum, parchment, or paper duly stamp-

ed any matters or things in respect whereof a duty is payable as aforesaid, at a distance from the stamps or marks impressed upon the said vellum, parchment, or paper, with intent again to use the said stamp, vellum, parchment, or paper, or with intent fraudulently to evade the duties imposed by this act; or shall write or print or cause to be written or printed any matters or things in respect whereof a duty is payable on any piece of stamped vellum, parchment, or paper whereon there shall have been before written or printed any other matter or thing in respect whereof a duty is payable by this act, before such vellum, parchment, or paper shall have been again duly marked or stamped according to this act, such person so offending shall for every such offence forfeit the sum of one hundred dollars; and in case any clerk, officer, or person who, in respect of any public office or employment, is or shall be authorized or instructed to make, write, or print any instruments or writings by this act charged to pay a duty as aforesaid, shall be guilty of any fraud, or practice to defraud or deprive the United States of any duty by this act payable, by making, writing, or printing any such instrument or writing, or causing the same to be made, written, or printed upon vellum, parchment, or paper, not marked or stamped according to this act, (or upon vellum, parchment, or paper marked or stamped with any mark or stamp which he shall know to be counterfeited,) or by writing or printing any such instrument or other writing upon vellum, parchment, or paper that shall be marked or stamped for a lower duty as aforesaid, every such clerk, officer, or person so guilty, and being thereof lawfully convicted, shall, instead of the penalty aforesaid, forfeit and pay the sum of five hundred dollars; and, if an officer of the United States, shall, in addition thereto, forfeit his office, and be disabled to hold or enjoy the same for the future.

SEC. 7. *And be it further enacted*, That no instrument or writing whatsoever, charged by this act with the payment of a duty as aforesaid, shall be pleaded or given in evidence in any court, or admitted in any court to be available in law or equity, unless the same shall be stamped or marked as aforesaid: *Provided*, That if any such instrument or writing shall have been written or printed upon vellum, parchment, or paper, not marked or stamped according to this act, or upon vellum, parchment, or paper marked or stamped for a lower duty than ought to be paid upon the same, then and in such case, it shall be lawful for the person or persons holding such instrument or writing, to pay to the collector within whose collection district such person or persons shall reside, the duty chargeable by law on such instrument or writing, together with ten dollars in addition thereto, which duty and additional sum of ten dollars such collector is hereby authorized and required to receive, and without fee or reward to endorse a receipt therefor under his hand, upon some part of such instrument or writing, after which endorsement and not otherwise, such instrument or writing shall be to all intents and purposes as valid and available, as if the same had been or were stamped or marked, as by this act required. The sums thus received by each collector in virtue of this section shall be accounted for and paid over in the same manner as other moneys received for stamp duties, and in such form and under such regulations as shall be prescribed by the Treasury Department. And if any persons with intent to defraud the United States of any sum of moneys, directed to be paid by this act, shall counterfeit or forge, or cause or procure to be counterfeited or forged, any receipt or endorsement provided for and directed by this section, or shall utter, pass away, vend or offer in evidence in any court of justice, any such forged or counterfeit receipt or endorsement, knowing the same to be forged or counterfeit, then every person so offending and being thereof convicted in due form of law, shall be adjudged to be guilty of a misdemeanor, and shall be subject to be fined in any sum not exceeding one

Penalties for violating this law.

All instruments of writing referred to in this act, to be available as evidence, must be stamped.

Proviso, that stamps may be put on instruments which have not been stamped, and ten dollars additional to be paid.

Penalties.

thousand dollars, and to be imprisoned for any term not exceeding seven years.

Banks which shall not have made compositions not to issue notes but upon stamped paper.

SEC. 8. *And be it further enacted*, That from and after the last day of December next, no bank or companies aforesaid now established, or which shall be hereafter established, which shall not have compounded for the duty hereby required, shall issue any bank bill or promissory note, unless upon paper duly stamped and whereon the respective duties shall have been paid; and if the officer of any such bank, or any person or persons employed therein shall thereafter issue any bill or note not duly stamped as aforesaid, he or they shall forfeit and pay a fine equal to the value of the bill or note so issued.

Oath to be taken by persons employed in marking or stamping.

SEC. 9. *And be it further enacted*, That every person who shall be employed for the marking or stamping of vellum, parchment, or paper, as aforesaid, before his acting in the marking or stamping of the said vellum, parchment, or paper, shall take the following oath or affirmation: "I [insert here the name of the person] do solemnly swear [or affirm as the case may be] that I will, according to the best of my knowledge and skill, faithfully, honestly, and carefully execute the trust reposed in me, and will truly mark or stamp all vellum, parchment, or paper, which I shall be required or directed to mark or stamp, and will render a true and exact account thereof, to the proper officer or officers."

Collectors to execute and fulfil the orders of the Treasury Department.

SEC. 10. *And be it further enacted*, That the said collectors shall, from time to time, for the better execution of their several duties and trusts, observe and execute such directions as they respectively shall from time to time receive from the Department of the Treasury; which Department shall take care that the several parts of the United States shall from time to time be sufficiently furnished with vellum, parchment, and paper, stamped or marked as aforesaid, so that the citizens thereof may have it in their election to buy the same of the officers or persons to be employed in and about the execution of this act at the usual or most common rates above the said duty, or to bring their own vellum, parchment, or paper to be marked or stamped as aforesaid.

Collectors to furnish stamped paper, &c. &c. to persons applying with a deduction of part of duties.

SEC. 11. *And be it further enacted*, That whenever any person, other than officers employed in collecting the revenue of the United States, shall apply to any collector aforesaid at the office of such collector for the purchase at one time, of any quantity of vellum, parchment, or paper, stamped and marked in the manner aforesaid, the whole amount of the duties on which quantity shall be ten dollars or upwards, such collector shall be, and hereby is authorized and required, to deliver to such person such quantity of vellum, parchment, or paper stamped as aforesaid, the said person paying down the amount of the said duties, after deducting therefrom seven and one half per centum on such amount, which deduction the said collector is hereby authorized and required to allow.

Secretary of the Treasury to furnish the paper required by this act.

SEC. 12. *And be it further enacted*, That all the paper wanted for the purposes of this act, excepting paper for bank notes, shall be furnished at the expense of the United States by the Secretary of the Treasury, who is hereby authorized to employ annually a sufficient sum for that purpose, which sum, as well as an annual sum of twenty thousand dollars for defraying the expenses of dies and of stamping the paper, shall be paid out of any moneys in the Treasury, not otherwise appropriated.

Collectors to receive the duties, &c. &c. in their respective districts.

SEC. 13. *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 aforesaid 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 aforesaid, shall first discover, if other than a collector aforesaid, 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.

SEC. 14. *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, August 2, 1813.

Duration of
this act to 17th
February, 1816.

STATUTE I.

CHAP. LIV.—*An Act making additional appropriations for the support of government during the year one thousand eight hundred and thirteen.*

August 2, 1813.

[Obsolete.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in addition to the sums appropriated by the act making appropriations for the support of government for the year one thousand eight hundred and thirteen, the following sums be, and they are hereby respectively appropriated, that is to say:

For expenses of intercourse with foreign nations, in addition to the sum heretofore appropriated, the sum of thirty-eight thousand five hundred dollars.

Specific ap-
propriations.

For the relief and protection of American seamen, in addition to the sums heretofore appropriated, the sum of forty thousand dollars.

For fitting up four rooms in the building purchased by the United States, where the general post office is held, for the use of the superintendent general of military supplies, two thousand thirty-nine dollars and twelve and a half cents.

For books, stationery, furniture, wood, and other contingent expenses, the sum of one thousand dollars.

SEC. 2. *And be it further enacted*, That the several sums hereby appropriated shall be paid out of any moneys in the Treasury not otherwise appropriated.

APPROVED, August 2, 1813.

STATUTE I.

CHAP. LV.—*An Act allowing a bounty to the owners, officers, and crews of the private armed vessels of the United States.*

August 2, 1813.

[Obsolete.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a bounty of twenty-five dollars be paid to the owners, officers, and crews of the private armed vessels of the United States, commissioned as letter of marque, for each and every prisoner by them captured and brought into port, and delivered to an agent authorized to receive them in any port of the United States; and the Secretary of the Treasury is hereby authorized and required to pay or cause to be paid to such owners, officers, and crews of private armed vessels commissioned as aforesaid, or their agent, the aforesaid bounty for each prisoner, captured and delivered as aforesaid.

Act of March
19, 1814, ch. 27.
Bounty to
officers and
crews of pri-
vate armed
vessels for pris-
oners taken by
them, and
brought into
port.

SEC. 2. *And be it further enacted*, That the sum of fifty thousand dollars out of any money in the Treasury not otherwise appropriated, be, and the same is hereby appropriated.

Specific ap-
propriation.

APPROVED, August 2, 1813.

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