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LAWS OF THE UNITED STATES. BY AUTHORITY.

AN ACT

To provide additional revenues for defraying the expenses of government, and maintaining the public credit, by laying duties on various goods, wares, and merchandize manufactured within the United States.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the expiration of ninety days subsequent to the passing of this act, there shall be paid upon all goods, wares, and merchandize of the following descriptions, which shall thereafter be manufactured or made for sale within the United States, or the Territories thereof, the respective duties following, that is to say:

- Pig iron, per ton, one dollar: Castings of iron, per ton, one dollar and fifty cents: Bar iron, per ton, one dollar: Routed or slit iron, per ton, one dollar: Nails, brads & spurs, other than those usually denominated wrought, per pound, one cent: Candles of white wax, or in part of white and other wax, per pound, five cents: Mould candles of tallow, or of wax other than white, or in part of each, per pound, three cents: Hats and caps, in whole or in part of leather, wool or fur; bonnets, in whole or in part of wool or fur, if above two dollars in value, eight per centum ad valorem: Hats of chip or wood covered with silk or other materials, or not covered, if above two dollars in value, eight per centum ad valorem: Umbrellas and parasols, if above the value of two dollars, eight per centum ad valorem: Paper, three per centum ad valorem: Playing and visiting cards, fifty per centum ad valorem: Saddles and bridles, six per centum ad valorem: Boots and booties, exceeding five dollars per pair, in value, five per centum ad valorem: Beer, ale, and porter, six per centum ad valorem: Tobacco, manufactured segars, and snuff, twenty per centum ad valorem: Leather, including therein all kinds and uses, whether tanned, dressed, or otherwise made in the original manufacture thereof, five per centum ad valorem: which said duties shall be paid by the owner or occupier of buildings or vessels in which, or of the machines, implements, or utensils where with, the said goods, wares and merchandize shall have been manufactured or made, or by the agent or superintendent thereof; the amount thereof payable by any person at any one time, if not exceeding twenty dollars shall, and if exceeding twenty dollars may be paid in money with a deduction of two per centum at the time of rendering the accounts of the articles so chargeable with duty, required to be rendered by the second section of this act, or without deduction at the next subsequent time prescribed for rendering such accounts.

Sec. 2. And be it further enacted, That every person who, from and after the expiration of ninety days subsequent to the passing of this act, shall be the owner or occupier of any building, or vessel, or machine, implement or utensil, used or intended to be used for the manufacturing or making of such goods, wares and merchandize, or either of them, or who shall have such building, or vessel, or machine, implement or utensil under his superintendance, either as agent for the owner or on his own account, shall before the expiration of the said ninety days, and every person who after the expiration of the said ninety days shall use or intend to use any building, or machine, implement, or utensil, as aforesaid, either as owner, occupier, agent or otherwise shall before he shall begin so to use, or cause the same to be used, give bond, with at least two sureties, to the satisfaction of the collector of internal duties for the district in which the same shall be situated, in a sum not less than the computed duties for one year, nor less than one hundred dollars, that he will, before using or causing the same to be used, make true and exact entry and report in writing to the said collector of every such building or vessel, machine, implement or utensil,

owned, occupied, or superintended by him, with the size thereof, the names of the owner, occupier, agent, and superintendent, the place where situate, and the manner in which, and the time for which not exceeding one year, it is intended to employ the same, with the denominations and quantities of the articles manufactured or made as aforesaid, which he may have on hand, with the value thereof: that he will thereafter before using or causing the same to be used, make like entry and report of any other building, or vessel, machine, implement, or utensil, used or intended to be used as aforesaid, that he may own, occupy or have the agency or superintendance of, with the size thereof, the names of the owner, occupier, agent and superintendent, the place where situate, and the manner in which, and the time for which, not exceeding one year, it is intended to employ the same, with information from time to time of any change in the form, size, agency, ownership, occupancy or superintendance, which all or either of the said buildings or vessels, machines, implements or utensils may undergo: that he will from day to day, so long as he may use the same, enter or cause the same to be entered in a book or books to be kept by him for that purpose, and which shall be open at all times between the rising and the setting of the sun for the inspection of the said collector, who may take any minutes, memorandums or transcripts thereof, the denominations and quantities of the articles manufactured or made, and will render to the said collector, on the first days of January, April, July and October, in each year, or within ten days thereafter, a general account in writing, taken from his books, of the denominations and quantities of the said articles, with the aggregate value thereof for three months preceding said days, or for such portion thereof as may have elapsed from the date of said entry and report to the said day which shall next ensue: that he will, at the said times, deliver to the said collector the original book of entries, which book shall be retained by said officer: that he will likewise, from day to day, enter or cause to be entered, in a book or books to be kept by him for that purpose, and which shall be open at all times, between the rising and the setting of the sun, for the inspection of the said collector, who may take any minutes, memorandums or transcripts thereof, the denominations and quantities of all the herein before enumerated manufactured articles sold, with the price for which the same were sold, specifying in each sale, the name of the person to whom sold, where the amount sold shall exceed ten dollars in value; and that he will render to the said collector, at the time of rendering the said general accounts, a statement in writing, taken from said book or books, in which there shall be specified the denominations and quantities of all such manufactured articles sold on each day, stating distinctly each sale, with the name of the purchaser, and the denominations and quantities sold, and price, where the same shall exceed ten dollars, and the aggregate denominations and quantities, with the aggregate value of all other sales: that he will verify, or cause to be verified, the said entries, reports, books, general accounts, and statements, on oath or affirmation, to be taken before the collector, or some officer authorized by law to administer the same, according to the form required by this act, where the same is prescribed; and that he will pay to the said collector the duties which by this act ought to be paid on the articles so manufactured, and in the said account mentioned, if not exceeding twenty dollars, either at said time with a like deduction, or at the next subsequent time prescribed for rendering such accounts without deduction; and the said bond may, from time to time, at the discretion of the collector, be renewed or changed in regard to the sureties and penalties thereof. And every such person, whether owner, occupier, agent, or superintendent as aforesaid, shall, at the time of making the entry and report first before stated, obtain agreeably thereto a license for employing, for a term not exceeding one year, such buildings, or vessels, or machines, implements, or utensils, describing the same, with the use to which they are to be applied, the place where situate, the name of the owner, occupier, agent or superintendent, and the term for which it is intended to use the same; which license the said collector is hereby empowered and directed to grant. And a like license, for any term not exceeding a year, shall be obtained and granted on a like report and entry made at any time thereafter, without requiring a new bond, so long as the bond aforesaid shall remain in force. Which licenses shall be signed by the commissioner of the revenue, and countersigned by the collector who shall issue the same.

Sec. 3. And be it further enacted, That the entries made in the books required to be kept by the second section of this act, shall on the first days of January, April, July, and October, or within ten days after each of the said days, be verified by the oath or affirmation, to be taken as aforesaid, of the person or per-

sons by whom such entries shall have been made, which qualification shall be in substance as follows: "I (or we) do swear (or affirm) that the foregoing entries were made by me (or us) on the respective days specified, & that they state, according to the best of my knowledge and belief, the whole quantities and denominations, with the value thereof, of the goods manufactured (or sold, as the case may be) by me (or us) in the course of the said term."

Sec. 4. And be it further enacted, That the owner, occupier, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books by the second section of this act shall not be made by himself, subjoin to the oath or affirmation of the person by whom they were made, the following oath or affirmation, to be taken as aforesaid: "I do solemnly swear (or affirm) that to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

Sec. 5. And be it further enacted, That in all cases in which the duties aforesaid shall not be duly paid, the person chargeable there with shall pay in addition ten per centum on the amount thereof; and in case such duties, with said addition, shall not be paid within three months from the time the said duties ought to be paid, the collector for the district shall make a personal demand of the same from such person, or by notice in writing left at his dwelling, if within the collection district, and if not at the manufactory owned or superintended by such person; and in case of refusal or neglect to pay the said duties, with the addition, within ten days after such demand or notice, the amount thereof shall be recovered by distress and sale of the goods, chattels, and effects of the delinquent; and in case of such distress, it shall be the duty of the officer charged with the collection, to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distress, shall be left with the owner or possessor of such goods, chattels, or effects, at his or her dwelling, with a notice of the sum demanded, and the time and place of sale; and the said officers shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person, whose property shall be distrained, or at the court house of the same county, if not more than ten miles distant; which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distress: Provided, That in any case of distress for the payment of the duties aforesaid, the goods, chattels, or effects so distrained, shall and may be restored to the owner or possessor, if prior to the day assigned for the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying and such sum for the necessary and reasonable expenses for removing and keeping the goods, chattels, or effects, so distrained, as may be allowed in like cases, by the laws or practice of the state or territory aforesaid; but in case of non-payment or tender as aforesaid, the said officer shall proceed to sell the said goods, chattels, or effects, at public auction, and shall and may retain from the proceeds of such sales the amount demandable for the use of the U. States, with the necessary and reasonable expenses of distress and sale, and a commission of eight per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects, shall have been distrained: Provided, That it shall not be lawful to make distress of beasts of the plough necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.

Sec. 6. And be it further enacted, That all goods, wares, and merchandize, which shall be manufactured or made within the United States or their territories thereof, the said duties shall not have been duly paid or secured, according to the true intent and meaning of this act, shall, together with the vessels containing the same, be forfeited, and may be seized as forfeited by any collector of the internal duties, and held by him until a decision shall be had thereon according to law: Provided, That said goods, wares, and merchandize shall not be liable to be forfeited in the hands of a bona fide purchaser, who shall not have purchased the same without knowledge of the duties not being paid or secured to be paid; and if any person shall conceal or buy any goods, wares and merchandize, as aforesaid, knowing them to be liable to seizure and forfeiture under this act, such person shall, on conviction

thereof, forfeit and pay a sum double the value of the goods so concealed or purchased.

Sec. 7. And be it further enacted, That the owner, occupier, agent, or superintendent, as aforesaid, of or for any such building, or vessel, machine, implement, or utensil, used in the manufacture or making of any of the said goods, wares and merchandize, who shall wilfully neglect or refuse to make true and exact entry and report of the same, or to do or cause to be done any of the things by this act required to be done as aforesaid, excepting to pay the duties hereby laid in cases where the bond required by the second section of this act has been given, shall forfeit, for every such neglect or refusal, all the goods, wares, and merchandize, manufactured or made by or for him, with the vessels containing the same, and the vessels, machines, implements or utensils, used in said manufacture or making, together with the sum of five hundred dollars, to be recovered with costs of suit; which said goods, wares, and merchandize, with the vessels or machines, implements or utensils, so used, may be seized by any collector of the internal duties, and held by him until a decision shall be had thereon according to law: Provided, Such seizure be made within three months after the cause for the same may have occurred, and that a prosecution of action thereupon shall have been commenced by such collector within sixty days after such seizure.

Sec. 8. And be it further enacted, That in case the duties aforesaid shall not be paid or recovered agreeably to the provisions of this act, or in case any acts shall be done contrary to, or any acts omitted that are required to be done by, the bond to be given as aforesaid, or the penalties incurred thereby shall not be recovered, the said bond shall be deemed forfeited, and shall be put in suit by the collector, for the recovery of the amount of the said duties, with the addition of the fees, penalties and costs, or either, as the case may be; and judgment thereon shall and may be taken at the return term, on motion to be made in open court, unless sufficient cause to the contrary be shown to, and allowed by the court: Provided, That the writ or process in such case shall have been executed at least fourteen days before the return day thereof.

Sec. 9. And be it further enacted, That the duties imposed by this act, shall be considered as applying solely to articles manufactured for sale, and shall not be considered as including any articles manufactured exclusively for the use of the person manufacturing the same.

Sec. 10. And be it further enacted, That the duties laid by this act, shall be payable on all the goods, wares, and merchandize aforesaid, the manufacture or making of which, shall not within ninety days after the passing thereof, be fully completed, or which shall not be then in the condition in which they usually are when offered for sale.

Sec. 11. And be it further enacted, That any owner, occupier, agent, or superintendent, as aforesaid, who may have given bond as required in the second section of this act, who shall after thirty days notice given him in writing, by the collector, fail to renew or change the same in regard to the sureties and penalties thereof, as is in the same section provided, shall thereafter incur the penalties attached to employing the said buildings, or vessels, or machines, implements, or utensils, without having a license therefor.

Sec. 12. And be it further enacted, That the forms of the bond required to be given by the second section of this act, as well as the forms of the several oaths, reports, entries, statements and accounts, by this act required to be taken, kept, and rendered, shall be prescribed by the Treasury Department, agreeably to which the aforesaid specification of the buildings or vessels in which, or of the machines, implements, or utensils, where with, the aforesaid goods, wares and merchandize, shall be manufactured or made, shall be rendered by the owner, occupier, agent, or superintendent thereof.

Sec. 13. And be it further enacted, That the value of the manufactured or made goods, wares or merchandize, required to be stated as aforesaid, shall be regulated by the average of the actual sales by the manufacturer, of the like goods, wares and merchandize, during the quarter, where such actual sales may have been made; & where no such actual sales may have been made; such value, far as respects a manufacturer selling exclusively by wholesale, shall be regulated by the average of the market wholesale sales of the like goods, wares, and merchandize, and so far as respects a manufacturer selling by retail, by the market sales by retail in like manner.

Sec. 14. And be it further enacted, That if any person shall forcibly obstruct or hinder a collector in the execution of this act, or any of the powers or authorities hereby vested in him, or shall resist, or refuse to be rescued, any

goods, wares or merchandize, or vessels, machines, implements, or utensils aforesaid, after the same shall have been seized by him, or shall attempt, or endeavor to do, the person so offending shall, for every such offence, forfeit and pay the sum of five hundred dollars.

Sec. 15. And be it further enacted, That a collector shall be authorized to enter, at any time between the rising and setting of the sun, any building or place where any vessel, machine, implement, or utensil, as aforesaid, is kept within any collection district, for the purpose of examining, measuring, or describing the same, or of inspecting the accounts of the goods, wares and merchandize, from time to time manufactured or made. And every owner or occupier of such building, machine, implement, or utensil, or person having the agency or superintendance of the same, who shall refuse to admit such officer, or to suffer him to examine, measure, or describe the same, or to inspect said accounts, shall, for every such refusal, forfeit and pay the sum of five hundred dollars.

Sec. 16. And be it further enacted, That any person who shall be convicted of wilfully taking a false oath or affirmation, in any of the cases in which an oath or affirmation is required to be taken in virtue of this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury, and shall, moreover, forfeit the sum of five hundred dollars.

Sec. 17. And be it further enacted, That no person who shall have refused or neglected to comply with the provisions of this act, shall be entitled, while such refusal or neglect continues, to receive a license as aforesaid, or shall be entitled to credit for any internal duties whatever that may have accrued.

Sec. 18. And be it further enacted, That every collector shall give receipts for all sums by him collected under this act.

Sec. 19. And be it further enacted, That if it shall appear to the satisfaction of the collector for the district that any owner, occupier, agent or superintendent as aforesaid, of any building, vessels or machines, implements or utensils as aforesaid, who shall have given agreeably to the second section of this act, and shall have ceased to use the same for one year, and made oath or affirmation thereof, to be lodged with said collector, hath acted agreeably to the condition of such bond, the collector shall cause such bond to be delivered to said owner, occupier, agent, or superintendent.

Sec. 20. And be it further enacted, That the several provisions of an act making further provision for the collection of internal duties, and for the appointment and compensation of assessors, passed the second day of August, one thousand eight hundred and thirteen, shall and are hereby declared to apply in full force to the duties laid by and to be collected under this act the same as if such duties and this act were recognized therein, which said duties shall be collected by the same collectors, in the same manner, for the same commissions, and under the same directions as are thereby established in relation to the other internal duties; and all the obligations, duties and penalties thereby imposed upon collectors are hereby imposed upon the collectors of the duties laid by this act.

Sec. 21. And be it further enacted, That it shall be the duty of the collector 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 bill or recovery may be had before any court of the state, holden within the said district, having jurisdiction in like cases.

Sec. 22. And be it further enacted, That the collector shall furnish one copy of this act to each person liable to pay a duty under the same, within the collection district, that may apply therefor, and shall advertise in a newspaper, or post up notices at the court house therein, of his instruction to furnish the same.

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