

instant shall be considered as no part of the time allowed by law for the payment of the said duties, but the importer shall enjoy the same term of credit as if the said period had not intervened. *Provided*, That in every case where the extension of credit is claimed and granted under this act new bonds shall be given for the duties on which such credit is extended, with one or more sureties to the satisfaction of the collector of the district.

When new bonds shall be given.

SEC. 3. *And be it further enacted*, That in cases where the certificates and evidence now required by law for authorizing the payment of any drawback or allowance on any goods, wares or merchandise exported since the first day of July, one thousand seven hundred and ninety-two, or which may be hereafter exported, are not and cannot be obtained, the exporter or exporters of such goods, wares or merchandise shall nevertheless be permitted to offer such other proof as to the delivery thereof without the limits of the United States as he or they may have, to the comptroller of the treasury, who shall, if the same proof shall be satisfactory to him, direct the payment of the drawback or allowance. *Provided always*, That in no case shall a drawback be hereafter paid on any goods, wares or merchandise until the duties on the importation thereof shall have been first received.

Evidence required for payment of drawback.

Proviso.

APPROVED, June 4, 1794.

STATUTE I.

CHAP. XLIII.—*An Act to extend the Term of Credit for Teas imported in the ship Argonaut; and to permit the export of Goods saved out of the wreck of the snow Freelove.*

June 4, 1794.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the collector of the district of Pennsylvania be, and he hereby is authorized and directed, to take bond, with sufficient surety, for the payment of the duties accruing on teas imported into the said district, in the ship Argonaut, Victor Chabert commander, from China, payable on the fifteenth day of May, one thousand seven hundred and ninety-five, or to receive, on deposit, such of the said teas as may be tendered for that purpose, as security for the said duties.

[Obsolete.]  
Collector of Pennsylvania to take certain bonds for teas imported in ship Argonaut.

SEC. 2. *And be it further enacted*, That the said collector be authorized to permit the said teas, or any part thereof, to be exported under the like regulations as other teas are permitted to be exported, at any time before the fifteenth day of May, one thousand seven hundred and ninety-five.

Under what condition may permit said teas to be exported.

SEC. 3. *And be it further enacted*, That the collector aforesaid be authorized and directed to permit the exportation of any sugars, coffee, cocoa or molasses, saved out of the snow Freelove, cast away on Cape Hatteras, as may be required, by the owners thereof, under the like regulations and provisions as goods of a like kind are permitted to be exported, and to allow the drawbacks thereon, as if the same had been directly imported into the district of Pennsylvania.

And coffee, &c. saved out of snow Freelove.

APPROVED, June 4, 1794.

STATUTE I.

CHAP. XLV.—*An Act laying duties upon Carriages for the conveyance of Persons.*(a)

June 5, 1794.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That there shall be levied, collected and paid, upon all carriages for the convey-

[Repealed.]  
April 6, 1802.  
Specific duties on carriages.

(a) The act of Congress of June 5, 1794, laying duties upon carriages for the conveyance of persons, is a constitutional act, and within the authority granted to Congress by the 8th section of the first article of the constitution. *Hylton v. The United States*, 3 Dall. 171; 1 Cond. Rep. 83.

ance of persons, which shall be kept by or for any person, for his or her own use, or to be let out to hire, or for the conveying of passengers, the several duties and rates following, to wit: For and upon every coach, the yearly sum of ten dollars;—for and upon every chariot, the yearly sum of eight dollars;—for and upon every phaeton and coachee, six dollars;—for and upon every other four wheel, and every two wheel top carriage, two dollars;—and upon every other two wheel carriage, one dollar. *Provided always*, That nothing herein contained shall be construed to charge with a duty, any carriage usually and chiefly employed in husbandry, or for the transporting or carrying of goods, wares, merchandise, produce or commodities.

To be levied and collected by supervisors and inspectors.

SEC. 2. *And be it further enacted*, That the duties aforesaid shall be levied, collected, received and accounted for, by and under the immediate direction of the supervisors and inspectors of the revenue, and other officers of inspection, subject to the superintendence, control and direction of the department of the treasury, according to the authorities and duties of the respective officers thereof.

Duty of persons keeping carriages.

SEC. 3. *And be it further enacted*, That every person having or keeping a carriage or carriages, which, by this act, is or are made subject to the payment of duty, shall, within the month of September in each year, make entry of the same with the officer of inspection of the district, in which he or she shall reside, and pay the duty thereon: And such entry shall be in writing, subscribed by the owner of such carriage or carriages, and shall describe each by its proper denomination and number of wheels. And, for the purpose of receiving such entry and payment, it shall be the duty of the supervisor of the district, or of some officer of inspection, to attend, within the month of September in each year, at one of the most public and convenient places in each county, within their respective districts, and to give public notice, at least one month previous to such day, of the time and place of such attendance. And if any person, having or keeping a carriage or carriages, charged with a duty or duties by this act, shall neglect or omit to bring, or send and deliver such list thereof, at or within any monthly period aforesaid, in manner above mentioned, or to pay the duty or duties thereupon payable, he or she shall, for every such neglect or omission, forfeit and pay a sum equal to the duty or duties payable upon the said carriage or carriages, in addition to the said duty or duties.

Of supervisors. Duty of supervisors.

Forfeiture on neglecting to pay duties herein.

When duties may be paid at usual place of abode.

Upon what conditions.

SEC. 4. *And be it further enacted*, That if any person having or keeping a carriage or carriages chargeable with any duty by this act, shall prefer to the mode of payment herein before directed, that of paying the amount of the duties by him or her payable, upon demand of him or her made at his or her usual place of habitation, it shall be at his or her option to make payment in manner last mentioned, upon the condition following, that is to say: that he or she, if having or keeping a carriage or carriages, so liable to duty, on the first day of September next, shall, within the said month of September, or, if beginning to have or keep such carriage or carriages, at any time after the said first day of September, shall, within thirty days after he or she shall so begin to have or keep such carriage or carriages, give notice thereof in writing, at the office of inspection nearest to his or her said place of habitation, by transmitting a list thereof, of the like kind and description with that directed and described in the third section of this act, and expressing thereupon, that he or she doth elect to pay the yearly duty or duties payable upon the carriage or carriages therein mentioned, upon demand of him or her, at his or her said place of habitation, and upon this further condition, that he or she shall pay, upon such demand, in addition to the said duty or duties, a commission of one per centum upon the amount thereof, for the benefit of the officer or person by whom the said demand shall have been made.

SEC. 5. *And be it further enacted*, That every person who shall make such election, as aforesaid, shall pay, or cause to be paid, yearly, and every year, after the month of September, upon the calling for that purpose, at his or her said place of habitation, of any officer of inspection, or person thereunto authorized, the amount of duty or duties by him or her payable, upon the carriage or carriages, whereof he or she shall have transmitted a list, as aforesaid, so long as he or she shall continue to have or keep the same, and until he or she shall give notice in writing, at the office of inspection, to which the said list shall have been transmitted, that he or she hath sold, or otherwise assigned, or alienated, any carriage or carriages therein mentioned: in default of which payment, the duty or duties, and commission thereupon, in respect to which any such default shall be made, shall and may be sued for and recovered in any court of the United States, or of either of them, or shall and may be levied, together with reasonable charges, by distress and sale of the goods and chattels of the person making such default.

Duty of persons electing to pay at usual place of abode.

SEC. 6. *And be it further enacted*, That if any person, by whom such election, as aforesaid, shall have been made, shall omit to notify, in manner herein before directed, any carriage or carriages liable to duty, by this act, which he or she shall, at any time, have or keep, he or she shall, in respect to such carriage or carriages, stand and be in the same predicament, as persons by whom no such election shall have been made, and shall incur the like penalties and forfeitures, as such persons are by this act made liable to, for neglecting or omitting to bring, or send and deliver, true and exact lists of the carriages by them respectively had or kept, and paying the duties thereupon, in manner herein directed.

In default thereof how said duties may be sued for.

Persons neglecting to notify carriage, &c.

How to be proceeded against.

SEC. 7. *Provided always, and be it further enacted*, That it shall be, at any time, lawful for any person, who shall have made any such election, as aforesaid, by notice in writing under his or her hand, sent to, and delivered at the same office of inspection, where the notice of such election shall have been given, to revoke the said election; after which revocation, he or she shall stand and be, as to all matters and things directed and prescribed by this act, in the same situation, as if no such election had been made.

Privilege of persons electing to pay at usual place of abode.

SEC. 8. *And be it further enacted*, That the supervisors of the revenue shall have power, from time to time, to examine upon oath or affirmation, any officers or persons employed under them in the collection and receipts of the duties aforesaid.

Power of supervisors herein.

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 or she 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.

Penalty on swearing or affirming falsely.

SEC. 10. *And be it further enacted*, That all fines, penalties and forfeitures, which shall be incurred pursuant to this act, shall be divided and distributed, one half thereof to the use of the United States, and the other half thereof to the use of the person, who, if an officer of inspection, shall first discover, if not an officer of inspection, shall first give information of the cause, matter or thing, whereby any of the said penalties or forfeitures shall have been incurred, and as well the duties hereby laid, as the said fines, penalties and forfeitures, all or any of them, shall and may be sued for, and recovered, in any court of the United States, or before any magistrate, or state court, having competent jurisdiction.

Fines and forfeitures in pursuance of this act, how disposed of,

and duties sued for and recovered.

SEC. 11. *And be it further enacted*, That this act shall continue and be in force, for and during the term of two years, and from thence to the end of the next session of Congress, and no longer.

Limitation of this act.

APPROVED, June 5, 1794.