

Supervisors to furnish officers of inspection with blank licenses.

By whom the same shall be countersigned and issued.

Duties herein under whose direction to be received, &c.

Fines, &c. how sued for and recovered.

President of the U. States to compensate officers of inspection.

Not exceeding two and a half per cent. &c.

Limitation of this act.

Continued 1795, ch. 45.

STATUTE I.

June 5, 1794.

Repealed by Act of April 6, 1802, ch. 19.

Certain powers to President of the U. States as to collection of duties on distilled spirits, &c.

of the respective supervisors, to prepare and furnish to the several officers of inspection acting under them, licenses signed by them, with the proper marks and stamps, in competent number, and with blanks for the names of the persons for whom they shall be requested, and the places or premises respectively where the business or businesses, for which they are requested, is or are to be carried on. And the officer of inspection, to whom such application and payment, or tender as aforesaid, shall be made, shall forthwith issue the license or licenses requested, having first filled the blanks therein, and countersigned the same. *Provided always,* That no license shall be granted to any person to sell wines or foreign distilled spirituous liquors, who is prohibited to sell the same, by the laws of any state.

SEC. 4. *And be it further enacted,* That the duties aforesaid shall be received, collected, accounted for, and paid under and subject to the superintendence, control and direction of the department of the treasury, according to the authorities and duties of the respective officers thereof.

SEC. 5. *And be it further enacted,* That 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 supervisor of the revenue 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 an officer of inspection, shall first discover, if other than an officer of inspection, 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. 6. *And be it further enacted,* That it shall be lawful for the President of the United States, and he is hereby empowered to make such allowances for compensation to the officers of inspection employed in the collection of the duties aforesaid, and for incidental expenses, as he shall judge reasonable, not exceeding in the whole, two and a half per centum of the total amount of the said duties collected.

SEC. 7. *And be it further enacted,* That this act shall continue and be in force for the term of two years, and from thence to the end of the then next session of Congress, and no longer.

APPROVED, June 5, 1794.

CHAP. XLIX.—*An Act making further provision for securing and collecting the Duties on foreign and domestic distilled Spirits, Stills, Wines and Teas.*

SECTION I. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in order to facilitate and secure the collection of the revenue on distilled spirits, and stills, in such states as have been, or hereafter may be erected, and in the territories northwest, and south of the river Ohio, the President of the United States shall be, and he is hereby authorized and empowered to form and erect such new districts and surveys, and to make such alterations in, and additions to the several districts, and in and to the several surveys thereof, as from time to time shall appear, in his judgment, expedient and necessary; and that it shall also be lawful for the President, by and with the advice and consent of the Senate, to appoint such and so many supervisors, inspectors of surveys, and in-

spectors of ports, therein and therefor, as may be found necessary, and to assign to them, compensations proportionate to those heretofore, or which may hereafter be allowed, to the officers of the revenue. *Provided*, That if the appointment of such supervisors and inspectors cannot be made, during the present session of Congress, the President may, and he is hereby empowered to make such appointments, during the recess of the Senate, by granting commissions, which will expire at the end of their next session.

And appointment of supervisors, &c.

SEC. 2. *And be it further enacted*, That all spirits which shall be distilled in the United States, in stills which shall not have been previously entered at some office of inspection, shall be liable, together with the stills or other vessels used in the distillation thereof, to seizure and forfeiture.

Spirits distilled in stills not entered liable to seizure.

SEC. 3. *And be it further enacted*, That no drawback of the duty on distilled spirits, which shall be exported after the first day of July next, shall be allowed upon any quantity less than one hundred and fifty gallons.

Drawback not to be allowed on less than 150 gallons.

SEC. 4. *And be it further enacted*, That it shall be lawful to import into the United States, in the same ship or vessel in which they were exported, any spirits distilled therein, which shall have been previously exported therefrom, on payment of the duties on spirits of equal proof, distilled in the United States, and of a sum equivalent to the duties established by law upon the raw materials, from whence they shall have been distilled; and all such importations shall be made, under the same regulations, and in such manner as is directed by law, in regard to the importation of foreign distilled spirits.

On what condition certain spirits may be imported.

SEC. 5. *And be it further enacted*, That from and after the first day of July next, on the sale of any emptied cask, vessel or package, which has been or shall be lawfully marked, as containing foreign or domestic distilled spirits, wines or teas, and prior to the removal thereof and to the delivery of the same to the purchaser, the marks or numbers which shall or may have been made thereon, by any officer of inspection, or by any person employed or authorized by any such officer, shall be defaced, cut off, or obliterated; and if any such cask, vessel or package shall be sold, removed, delivered or received prior to such defacing, cutting off or obliterating being made, every person concerned in the purchase, sale or delivery, shall forfeit and pay the sum of fifty dollars.

Before sale of emptied casks marks to be defaced.

SEC. 6. *And be it further enacted*, That all stills without heads, or other vessels that shall be used as stills in the distillation of ardent spirits, shall be duly entered by the owner or owners thereof, in the manner prescribed in and by the second section of the act, intituled "An act concerning the duties on spirits distilled within the United States," passed on the eighth day of May, one thousand seven hundred and ninety-two, under the penalty of two hundred and fifty dollars, to be recovered and distributed as other forfeitures under this act, and the act, intituled "An act repealing, after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead, and also upon spirits distilled within the United States, and for appropriating the same," to which this is an amendment.

Forfeiture on neglect thereof.

In what manner stills shall be entered.

1792, ch. 32.

1791, ch. 15.

SEC. 7. *And be it further enacted*, That any person or persons, who shall counterfeit the certificates for, or the marks or numbers to be set upon any cask, vessel or package containing wines, teas, or foreign or domestic distilled spirits, or upon stills, which the officers of inspection are, or shall be authorized to make thereon, by and in pursuance of the laws concerning the same, or who shall fraudulently rub out or deface, prior to drawing off, or emptying the contents, any marks or numbers set upon any cask or package of wine or tea, in pursuance of law, shall, for every such offence, forfeit and pay the sum of one hundred dollars.

Forfeiture on counterfeiting certificate or marks of casks, &c.

SEC. 8. *And be it further enacted*, That every owner, or worker of

When owners of still shall make oath.

a licensed still, shall be required to make oath or affirmation, previous to any renewal of his license, that he hath not distilled therein, since the commencement of the term specified in such license, excepting only during the term for which it shall have been granted.

What courts to take cognizance of certain actions.

SEC. 9. *And be it further enacted*, That it shall and may be lawful for the judicial courts of the several states, and of the territory of the United States, northwest of the river Ohio, and of the territory of the United States, south of the river Ohio, to take cognizance of all and every suit and suits, action and actions, cause and causes, arising under or out of the laws for collecting a revenue upon spirits distilled in the United States, and upon stills, which may arise or accrue at a greater distance, than fifty miles from the nearest place established by law for holding a district court.

Proceedings in case of non-existence of office of inspection.

SEC. 10. *And be it further enacted*, That in case of the non-existence of an office of inspection in any county of the United States, every owner or possessor of a still shall make entry thereof in the manner required by the "Act (of the eighth of May, one thousand seven hundred and ninety-two) concerning the duties on spirits distilled within the United States," at some other office of inspection, comprehended in the division or survey, in which the said still shall be; and that it shall and may be lawful for the President of the United States, to provide offices of inspection in special cases, provided the expense thereof shall not exceed ten thousand dollars.

1792, ch. 32.

And power of the President herein.

SEC. 11. *And be it further enacted*, That every rectifier of low wines, or other distilled spirits, and every distiller of cordials and strong waters therefrom, shall enter at some office of inspection, all or any such low wines or other distilled spirits, prior to the removal of them to his distillery or rectifying house, and prior to his beginning the rectifying, improving, or altering the quality, flavour, or proof thereof, under the penalty of one hundred dollars for every cask of one hundred gallons, and in the same proportions, for every greater or less quantity.

Duty of rectifiers of low wines, &c.

Under what penalty for neglect thereof.

SEC. 12. *And be it further enacted*, That it shall and may be lawful for the supervisors and inspectors of the revenue, at their own expense, to appoint deputies to aid them in the execution of their duties, in cases of occasional and necessary absence, or of sickness, and not otherwise.

Supervisors &c. may appoint deputies.

President of the U. States to make additional allowance to inspectors, &c. subsequent to June next.

SEC. 13. *And be it further enacted*, That the President of the United States be authorized to make such additional allowances, for the space of one year, and from thence until the end of the next session of Congress, to the inspectors and collectors of revenue from distilled spirits, for their respective services subsequent to the thirtieth day of June next, as he shall deem reasonable and proper, so as that the additions to be made to the said allowances shall not exceed, in the whole, the sums heretofore allowed, by more than one third.

Supervisors and inspectors prohibited from trading in certain merchandise after first of October next.

Under what penalty.

SEC. 14. *And be it further enacted*, That from and after the first day of October next, no supervisor or inspector of the revenue of the United States, shall be concerned or interested in any foreign trade or commerce, in the goods or merchandise, to which the duties of his office relate, or in the sale of any wines, distilled spirits, or teas; and if any such supervisor or inspector shall be so concerned or interested, every such person shall be disqualified from holding such appointment, for the term of seven years, and shall, moreover, forfeit and pay a sum not exceeding one hundred dollars, for every month, which he or they shall be so interested in such foreign trade, or in the sale of such wines, distilled spirits or teas.

Privilege to proprietors of certain stills.

SEC. 15. *And be it further enacted*, That any proprietor of a still, the capacity of which does not exceed one hundred gallons, may be permitted to enter such still, for any term of time less than one year, and not less than one month, paying at the same rate as per month, any thing in any former law to the contrary notwithstanding.

SEC. 16. *And be it further enacted*, That a personal demand of the proprietor or proprietors of any still, of the duties due, or a notice in writing of the amount thereof left at his dwelling by the collector, shall have all the effect of a demand made, as required by the twenty-third section of the act, intituled "An act repealing after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead; and also upon spirits distilled within the United States, and for appropriating the same.

How collector may demand duties on stills.

1791, ch. 15.

SEC. 17. *And be it further enacted*, That all fines, penalties, and forfeitures, which shall have been incurred by force of any present or future law of the United States for the laying, levying and collecting of any duties or taxes, other than duties on goods, wares and merchandise imported, and on the tonnage of ships and vessels, shall and may be mitigated or remitted, by the like ways and means, and upon and under the like conditions, regulations and restrictions, as are contained, prescribed, authorized and directed, in and by the act, intituled "An act to provide for mitigating or remitting the forfeitures and penalties accruing under the revenue laws in certain cases therein mentioned," touching fines, penalties, and forfeitures incurred or accruing in relation to the cases therein mentioned; which act, and every clause, matter and thing therein contained, shall be of like force and effect, for the mitigating or remitting of fines, penalties and forfeitures, which shall have been incurred in reference to the said other duties and taxes, as if the same were repeated and re-enacted, in the several and respective laws for laying, levying and collecting the said other duties and taxes.

And certain fines, &c. may be mitigated or remitted.

1790, ch. 12.

SEC. 18. *And be it further enacted*, That the judicial courts of the several states, to whom, by this act, a jurisdiction is given, shall and may exercise all and every power, in the cases cognizable before them, for the purpose of obtaining a mitigation or remission of any fine, penalty or forfeiture, which may be exercised by the judges of the district courts, in cases depending before them: The said state courts first causing reasonable notice to be given to the person or persons claiming such fine, penalty or forfeiture, and to the attorney, who may, under warrant from the attorney of the district, prosecute, for the United States, in such court, that each may have an opportunity of showing cause against the mitigation or remission thereof.

How state judicial courts may obtain mitigation of fines, &c.

SEC. 19. *And be it further enacted*, That the act, intituled "An act repealing, after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead, and also upon spirits distilled within the United States, and for appropriating the same;" and the act, intituled "An act concerning the duties on spirits distilled in the United States," shall extend to, and be in full force, for the recovery and distribution of the penalties and forfeitures herein contained, and, generally, for the execution of this act, as fully and effectually, as if every regulation, restriction, penalty, provision, clause, matter and thing, therein contained, were inserted in, and re-enacted by this present act, subject only to the alterations hereby made.

Provisions of certain act extended for recovery of penalties, &c. under this.

1791, ch. 15.
1792, ch. 32.

APPROVED, June 5, 1794.

STATUTE I.

CHAP. L.—*An Act in addition to the act for the punishment of certain crimes against the United States.*^(a)

June 5, 1794.

SECTION 1. *Be it enacted and declared by the Senate and House of Representatives of the United States of America in Congress assembled*, That if any citizen of the United States shall, within the territory or

Act of April 30, 1790, ch. 9.
Act of April 24, 1800, ch. 35.

(a) Illegal outfit of vessels in the ports of the United States.—Where a vessel had been built in New York, for the purpose of employing her in a war with England, if a war had broken out, and was afterwards sold to a French citizen, who used her as a privateer, the Supreme Court refused to hear counsel